

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	Budget to Actual							
	Fiscal Year 2023		Fiscal Year 2022		Fiscal Year 2022		Actual Percent	
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	Collected / Expended	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year			
<b>110</b>	<b>General Fund</b>							
Taxes	\$ 21,228,080	\$ 22,566,042	94.1%	100.4%	\$ 21,150,136	\$ 23,377,035	90.5%	
Licenses and Permits	945,367	1,124,000	84.1%	67.2%	1,405,797	1,539,283	91.3%	
Intergovernmental	2,223,829	2,016,503	110.3%	75.2%	2,957,380	3,532,527	83.7%	
Charges for Services	7,600,403	8,803,449	86.3%	97.9%	7,766,476	9,242,365	84.0%	
Fines	147,428	544,500	27.1%	108.1%	136,395	171,689	79.4%	
Interest on Investments	277,958	38,000	731.5%	512.8%	54,199	73,243	74.0%	
Miscellaneous	154,323	57,650	267.7%	230.2%	67,029	71,660	93.5%	
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	
Transfer In (Cemetery)	16,372	65,000	25.2%	444.8%	3,681	4,879	75.4%	
Total Revenues and Other Sources	<u>32,643,759</u>	<u>35,265,144</u>	<u>92.6%</u>	<u>97.2%</u>	<u>33,591,093</u>	<u>38,062,681</u>	<u>88.3%</u>	
Administration Department	1,514,793	2,281,513	66.4%	74.5%	2,032,896	2,450,441	83.0%	
Administration - Municipal Court	344,925	593,956	58.1%	95.4%	361,388	438,582	82.4%	
Information Technology Department	906,023	1,480,354	61.2%	101.7%	890,581	1,083,371	82.2%	
Finance Department	2,004,320	2,900,303	69.1%	94.9%	2,112,498	2,538,221	83.2%	
City Recorder	176,920	175,183	101.0%	106.4%	166,262	198,328	83.8%	
Police Department	5,759,158	7,968,710	72.3%	95.4%	6,033,834	7,078,771	85.2%	
Fire and Rescue Department	8,905,243	11,628,201	76.6%	115.9%	7,680,780	9,330,436	82.3%	
Public Works Department	2,445,505	4,828,115	50.7%	103.7%	2,357,289	2,867,080	82.2%	
Community Development	1,494,572	2,163,573	69.1%	88.2%	1,695,292	2,012,425	84.2%	
Transfers (Parks Fund)	2,955,830	3,546,997	83.3%	63.9%	4,627,440	7,452,928	62.1%	
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>27,283,263</u>	<u>38,368,412</u>	<u>71.1%</u>	<u>97.6%</u>	<u>27,958,759</u>	<u>37,066,083</u>	<u>75.4%</u>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,360,496	(3,103,268)	272.7%	95.2%	5,632,334	996,598	565.2%	
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>\$ 18,926,285</u>	<u>\$ 5,512,815</u>	<u>343.3%</u>	<u>104.0%</u>	<u>\$ 18,201,525</u>	<u>\$ 13,565,789</u>	<u>134.2%</u>	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,273,362							
Unassigned Fund Balance	<u>\$ 17,652,923</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	End-of-Year 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	41,732	90,000	46.4%	114.8%	36,346	103,157	35.2%
Charges for Services	412,409	948,981	43.5%	53.6%	769,576	977,065	78.8%
Interest on Investments	37,630	15,000	250.9%	477.0%	7,889	10,509	75.1%
Miscellaneous	14,295	25,000	57.2%	55.5%	25,767	26,137	98.6%
Transfer In (City General Fund)	2,955,830	3,981,997	74.2%	63.9%	4,627,440	7,452,928	62.1%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	435,000	50,000	870.0%
<b>Total Revenues and Other Sources</b>	<b>3,461,896</b>	<b>7,066,920</b>	<b>49.0%</b>	<b>58.7%</b>	<b>5,902,017</b>	<b>8,619,795</b>	<b>68.5%</b>
Parks Division	3,619,720	4,670,300	77.5%	98.5%	3,675,888	4,423,720	83.1%
Recreation Division	932,853	1,235,539	75.5%	108.3%	861,002	1,057,591	81.4%
Golf Division	283,150	595,618	47.5%	52.4%	540,431	618,511	87.4%
Senior Services Division	263,961	408,075	64.7%	85.2%	309,674	368,720	84.0%
Parks Forestry Division	416,786	593,964	70.2%	103.2%	403,824	487,312	82.9%
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>5,516,470</b>	<b>7,728,176</b>	<b>71.4%</b>	<b>95.3%</b>	<b>5,790,820</b>	<b>7,255,855</b>	<b>79.8%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,054,574)	(661,256)	-210.7%	-1847.7%	111,198	1,363,940	8.2%
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>\$ 1,102,764</b>	\$ 93,350	1181.3%	57.9%	<b>\$ 1,904,596</b>	<b>\$ 3,157,338</b>	<b>60.3%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	<b>\$ 1,102,764</b>						

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as of April 30, 2023

	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	\$ 759,700	\$ 100,000	759.7%	N/A	\$ -	\$ -	N/A
Interest	12,826	-	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>1,548,000</u>	<u>875,474</u>	<u>176.8%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	47,394	80,000	59.2%	N/A	-	-	N/A
Materials and Services	527,273	629,663	83.7%	N/A	-	-	N/A
Contingency		165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>574,668</u>	<u>875,474</u>	<u>65.6%</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	973,332	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 973,332</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	973,332						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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 Housing Fund</b>								
Taxes	\$ -	\$ 100,000	0.0%	0.0%	\$ 126,119	\$ -	N/A	
Ingovernmental	1,000,000	-	N/A	N/A	121,899	335,950	36.3%	
Interest on Investments	4,699	1,000	469.9%	679.7%	691	857	80.7%	
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	0.0%	
Total Revenues and Other Sources	<u>1,004,699</u>	<u>101,000</u>	994.8%	404.0%	<u>248,710</u>	<u>536,807</u>	46.3%	
Materials and Services	33,796	1,000	3379.6%	20.5%	164,794	290,973	56.6%	
Capital Outlay	-	-	0.0%	0.0%	93,427	93,427	100.0%	
Total Expenditures and Other Uses	<u>33,796</u>	<u>1,000</u>	3379.6%	20.5%	<u>258,221</u>	<u>384,400</u>	67.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	970,903	100,000	970.9%	-10207.6%	(9,512)	152,407	-6.2%	
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>\$ 1,251,564</u>	<u>\$ 100,000</u>	1251.6%	1054.0%	<u>\$ 118,742</u>	<u>\$ 280,661</u>	42.3%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,251,564							
Unassigned Fund Balance	<u>\$ -</u>							

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as of April 30, 2023

	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				
	Current Fiscal Year				Prior Fiscal Year			
<b>250</b>	<b>Community Development Block Fund</b>							
Intergovernmental	\$ 204,592	\$ 466,112	43.9%	51.0%	\$ 401,363	\$ 502,037		79.9%
Total Revenues and Other Sources	204,592	466,112	43.9%	51.0%	401,363	502,037		79.9%
Personnel Services	23,453	92,624	25.3%	52.2%	44,892	49,597		90.5%
Materials and Services	192,815	373,488	51.6%	48.0%	401,555	452,440		88.8%
Total Expenditures and Other Uses	216,268	466,112	46.4%	48.4%	446,447	502,037		88.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(11,677)	(0)	N/A	25.9%	(45,084)	-		N/A
Beginning Fund Balance	<b>36,617</b>	-	0.0%	100.0%	36,617	36,617		100.0%
Ending Fund Balance	<u>\$ 24,941</u>	<u>\$ (0)</u>	N/A	-294.6%	<u>\$ (8,467)</u>	<u>\$ 36,617</u>		-23.1%
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	24,941							
Unassigned Fund Balance	<u>\$ -</u>							

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as of April 30, 2023

	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	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 30,987	\$ 400	7746.7%	19527.9%	\$ 159	\$ 210	75.6%
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	30,987	400	7746.7%	19527.9%	159	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	30,987	400	7746.7%	19527.9%	159	1,715,210	0.0%
Beginning Fund Balance	1,754,761	40,056	4380.8%	4436.7%	39,551	39,551	100.0%
Ending Fund Balance	\$ 1,785,748	\$ 40,456	4414.0%	4497.0%	\$ 39,710	\$ 1,754,761	2.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,785,748						
Unassigned Fund Balance	\$ -						

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as of April 30, 2023

	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	\$ 649,839	\$ 679,399	95.6%	55.4%	\$ 1,172,699	\$ 2,065,803	56.8%	
Intergovernmental	1,409,481	1,522,125	92.6%	77.6%	1,815,708	2,103,177	86.3%	
Charges for Services - Rates	1,407,125	1,642,500	85.7%	100.8%	1,396,086	1,676,057	83.3%	
Charges for Services - Misc. Service Fees	406	15,000	2.7%	36.4%	1,115	1,555	71.7%	
System Development Charges	137,506	150,000	91.7%	69.2%	198,774	165,625	120.0%	
Assessments	384	6,000	6.4%	24.7%	1,553	2,171	71.5%	
Interest on Investments	89,636	11,700	766.1%	599.9%	14,942	21,110	70.8%	
Miscellaneous	9,221	15,000	61.5%	51.8%	17,808	17,808	100.0%	
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>3,703,597</u>	<u>6,629,724</u>	55.9%	80.2%	<u>4,618,686</u>	<u>6,053,306</u>	76.3%	
Public Works - Ground Maintenance	141,154	279,270	50.5%	103.1%	136,920	235,837	58.1%	
Public Works - Street Operations	3,640,572	6,125,846	59.4%	111.3%	3,272,365	4,151,604	78.8%	
Public Works - Street Operations Debt	-	81,563	0.0%	0.0%	80,563	-	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>3,781,726</u>	<u>7,007,974</u>	54.0%	108.3%	<u>3,492,211</u>	<u>4,389,805</u>	79.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(78,130)	(378,250)	79.3%	-6.9%	1,126,474	1,663,501	67.7%	
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>\$ 5,457,808</u>	<u>\$ 388,885</u>	1403.5%	109.2%	<u>\$ 4,998,910</u>	<u>\$ 5,535,938</u>	90.3%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	5,457,808							
Unassigned Fund Balance	<u>\$ (0)</u>							

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as of April 30, 2023

	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>280</b>	<b>Airport Fund</b>						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ 131,100	\$ 283,609	46.2%
Charges for Services - Rates	159,821	164,000	97.5%	110.5%	144,672	169,862	85.2%
Interest on Investments	5,182	3,000	172.7%	520.5%	996	1,178	84.5%
Total Revenues and Other Sources	<u>169,625</u>	<u>2,765,000</u>	6.1%	61.3%	<u>276,766</u>	<u>454,649</u>	60.9%
Materials and Services	62,344	91,772	67.9%	83.8%	74,433	91,626	81.2%
Capital Outlay	73,074	2,678,000	2.7%	23.2%	315,505	328,977	95.9%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>135,418</u>	<u>2,772,525</u>	4.9%	34.7%	<u>389,938</u>	<u>420,604</u>	92.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	34,207	(7,525)	554.6%	-30.2%	(113,172)	34,045	-332.4%
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>\$ 332,378</u>	<u>\$ 189,853</u>	175.1%	220.2%	<u>\$ 150,955</u>	<u>\$ 298,171</u>	50.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	332,378						
Unassigned Fund Balance	<u>\$ -</u>						



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as of April 30, 2023

	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>410 Capital Improvements Fund</b>									
Charges for Services - Misc. Service Fees	\$ 166,835	\$ 170,000	98.1%	108.6%	\$ 153,683	\$ 200,868	76.5%		
System Development Charges	31,459	70,000	44.9%	61.2%	51,414	39,779	129.2%		
Interest on Investments	21,362	8,700	245.5%	507.8%	4,207	5,661	74.3%		
Miscellaneous	-	-	N/A	N/A	1,024	1,024	100.0%		
Total Revenues and Other Sources	219,657	248,700	88.3%	104.4%	210,329	247,331	85.0%		
Public Works - Capital Outlay	22,316	284,249	7.9%	N/A	-	-	N/A		
Finance - Open Space (Parks)	5,000	-	N/A	N/A	75,000	-	N/A		
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%		
Contingency	-	-	N/A	N/A	-	-	N/A		
Total Expenditures and Other Uses	137,316	394,249	34.8%	N/A	185,000	110,000	168.2%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	82,340	(145,549)	156.6%	325.1%	25,329	137,331	18.4%		
Beginning Fund Balance	1,208,241	145,549	830.1%	112.8%	1,070,909	1,070,909	100.0%		
Ending Fund Balance	\$ 1,290,581	\$ -	0.0%	117.7%	\$ 1,096,238	\$ 1,208,241	90.7%		
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds		1,290,581							
Unassigned Fund Balance	\$	(0)							

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as of April 30, 2023

	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>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 1,763,359	\$ -	N/A	N/A	\$ 387,185	\$ 687,139	56.3%
Intergovernmental	110,000	7,500,000	1.5%	31.4%	350,000	555,714	63.0%
Interest on Investments	40,687	9,700	419.5%	641.8%	6,339	8,288	76.5%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,914,046</b>	<b>7,559,700</b>	<b>25.3%</b>	<b>257.4%</b>	<b>743,524</b>	<b>1,251,141</b>	<b>59.4%</b>
Materials and Services	4,675	202,000	2.3%	2.3%	-	-	N/A
Capital Outlay	740,662	6,985,000	10.6%	109.6%	675,529	924,784	73.0%
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>933,933</b>	<b>7,810,596</b>	<b>12.0%</b>	<b>71.9%</b>	<b>1,299,702</b>	<b>1,163,956</b>	<b>111.7%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	980,113	(250,896)	-390.6%	-176.2%	(556,178)	87,185	-637.9%
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>\$ 2,958,606</b>	<b>\$ 286,338</b>	<b>1033.3%</b>	<b>221.6%</b>	<b>\$ 1,335,131</b>	<b>\$ 1,978,493</b>	<b>67.5%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,958,606						
Unassigned Fund Balance	<u>\$ (0)</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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>530 Debt Services</b>							
Taxes	\$ 205,175	\$ 209,388	98.0%	94.8%	\$ 216,343	\$ 221,656	97.6%
Charges for Services - Internal	1,051,144	1,154,300	91.1%	99.8%	1,053,430	1,264,116	83.3%
Interest on Investments	11,396	2,900	393.0%	540.9%	2,107	3,333	63.2%
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>1,566,311</u>	<u>1,665,184</u>	94.1%	99.7%	<u>1,571,052</u>	<u>1,788,277</u>	87.9%
Debt Service	1,536,564	1,766,451	87.0%	99.6%	1,543,136	1,766,448	87.4%
Total Expenditures and Other Uses	<u>1,536,564</u>	<u>1,766,451</u>	87.0%	99.6%	<u>1,543,136</u>	<u>1,766,448</u>	87.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	29,747	(101,267)	129.4%	106.6%	27,916	21,829	127.9%
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>\$ 1,039,548</u>	<u>\$ 1,151,196</u>	90.3%	102.3%	<u>\$ 1,015,888</u>	<u>\$ 1,009,801</u>	100.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,039,548						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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>670</b>	<b>Water Fund</b>							
Charges for Services - Rates	\$ 7,178,500	\$ 8,840,000	81.2%	100.2%	\$ 7,164,350	\$ 8,399,651	85.3%	
Charges for Services - Misc. Service Fees	39,318	90,000	43.7%	67.7%	58,054	67,573	85.9%	
System Development Charges	138,887	150,000	92.6%	55.7%	249,566	204,411	122.1%	
Interest on Investments	239,864	92,800	258.5%	486.3%	49,322	65,754	75.0%	
Miscellaneous	178	26,000	0.7%	5.3%	3,383	4,104	82.4%	
Other Financing Sources	1,366,794	17,545,800	7.8%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>8,963,541</u>	<u>26,744,600</u>	33.5%	119.1%	<u>7,524,675</u>	<u>8,741,494</u>	86.1%	
Public Works - Conservation	90,157	283,670	31.8%	88.2%	102,225	127,393	80.2%	
Public Works - Water Supply	761,609	4,121,215	18.5%	75.8%	1,004,242	1,142,413	87.9%	
Public Works - Water Supply Debt	127,843	127,776	100.1%	100.1%	127,775	127,775	100.0%	
Public Works - Water Distribution	3,111,520	4,867,942	63.9%	101.3%	3,073,029	3,686,295	83.4%	
Public Works - Water Distribution Debt	269,195	269,197	100.0%	100.7%	267,260	267,260	100.0%	
Public Works - Water Treatment	3,183,373	15,555,295	20.5%	270.4%	1,177,131	1,411,805	83.4%	
Public Works - Water Treatment Debt	73,195	75,195	97.3%	100.7%	72,662	72,662	100.0%	
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A	
Public Works - Improvement SDC's	351,896	2,131,200	16.5%	199.3%	176,578	269,059	65.6%	
Public Works - Debt SDC's	33,633	33,390	100.7%	100.7%	33,390	33,390	100.0%	
Debt Service	-	180,574	0.0%	N/A	-	-	N/A	
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	
Contingency	-	232,004	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>8,052,421</u>	<u>28,077,458</u>	28.7%	132.3%	<u>6,084,293</u>	<u>7,188,052</u>	84.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	911,120	(1,332,858)	168.4%	63.3%	1,440,382	1,553,442	92.7%	
Beginning Fund Balance	<u>14,299,291</u>	<u>11,518,403</u>	124.1%	112.2%	<u>12,745,849</u>	<u>12,745,849</u>	100.0%	
Ending Fund Balance	<u>\$ 15,210,410</u>	<u>\$ 10,185,545</u>	149.3%	107.2%	<u>\$ 14,186,232</u>	<u>\$ 14,299,291</u>	99.2%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,162,197							
Unassigned Fund Balance	<u>\$ 14,048,213</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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>675 Wastewater Fund</b>							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 38	\$ 38	98.9%
Charges for Services - Rates	5,327,296	6,040,000	88.2%	101.2%	5,263,201	6,301,095	83.5%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	(3,174)	(3,174)	100.0%
System Development Charges	114,015	-	N/A	70.3%	162,095	91,772	176.6%
Interest on Investments	124,271	86,700	143.3%	427.5%	29,073	38,811	74.9%
Other Financing Sources	1,893,762	2,858,650	66.2%	494.1%	383,271	672,428	57.0%
Total Revenues and Other Sources	<u>7,459,408</u>	<u>9,135,350</u>	<u>81.7%</u>	<u>127.8%</u>	<u>5,834,503</u>	<u>7,100,970</u>	<u>82.2%</u>
Public Works - Wastewater Collection	1,923,064	2,793,623	68.8%	101.3%	1,898,693	2,259,032	84.0%
Public Works - Wastewater Collection Debt	45,256	46,057	98.3%	98.3%	46,056	46,056	100.0%
Public Works - Wastewater Treatment	6,146,086	5,714,038	107.6%	213.3%	2,881,163	3,734,655	77.1%
Public Works - Wastewater Treatment Debt	128,251	128,797	99.6%	99.6%	128,797	128,797	100.0%
Public Works - Improvements SDC's	92,766	1,331,350	7.0%	97.1%	95,555	165,385	57.8%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>8,335,422</u>	<u>10,198,139</u>	<u>81.7%</u>	<u>165.0%</u>	<u>5,050,264</u>	<u>6,333,925</u>	<u>79.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(876,015)	(1,062,789)	17.6%	-111.7%	784,239	767,045	102.2%
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>\$ 7,460,718</u>	<u>\$ 4,869,632</u>	<u>153.2%</u>	<u>89.3%</u>	<u>\$ 8,353,927</u>	<u>\$ 8,336,733</u>	<u>100.2%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,228,374						
Unassigned Fund Balance	<u>\$ 5,232,344</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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>680 Stormwater Fund</b>							
Charges for Services - Rates	\$ 667,117	\$ 769,600	86.7%	101.0%	\$ 660,632	\$ 793,847	83.2%
System Development Charges	13,554	35,000	38.7%	63.8%	21,238	33,287	63.8%
Interest on Investments	32,045	10,000	320.5%	473.7%	6,765	8,992	75.2%
Total Revenues and Other Sources	<u>712,717</u>	<u>814,600</u>	<u>87.5%</u>	<u>103.5%</u>	<u>688,635</u>	<u>836,126</u>	<u>82.4%</u>
Public Works - Storm Water Operations	549,289	1,102,538	49.8%	87.6%	627,205	722,578	86.8%
Public Works - Storm Water Operations Debt	11,350	11,550	98.3%	98.3%	11,550	11,550	100.0%
Public Works - Storm Water SDC's	-	275,000	0.0%	0.0%	10,560	12,120	87.1%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>560,639</u>	<u>1,426,261</u>	<u>39.3%</u>	<u>86.3%</u>	<u>649,315</u>	<u>746,248</u>	<u>87.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	152,078	(611,661)	124.9%	386.8%	39,321	89,878	43.7%
Beginning Fund Balance	<u>1,867,493</u>	<u>856,106</u>	<u>218.1%</u>	<u>105.1%</u>	<u>1,777,615</u>	<u>1,777,615</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,019,571</u>	<u>\$ 244,445</u>	<u>826.2%</u>	<u>111.2%</u>	<u>\$ 1,816,936</u>	<u>\$ 1,867,493</u>	<u>97.3%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		(49,085)					
Unassigned Fund Balance	<u>\$ 1,970,486</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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 Year- To-Date Actuals	End-of-Year Actuals		
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	15,190,678	18,408,531	82.5%	102.6%	14,799,971	17,375,916	85.2%	
Charges for Services - Misc. Service Fees	336,187	268,000	125.4%	118.7%	283,232	316,209	89.6%	
Interest on Investments	86,781	25,000	347.1%	658.4%	13,180	18,608	70.8%	
Miscellaneous	330,063	302,000	109.3%	590.2%	55,928	63,231	88.5%	
Total Revenues and Other Sources	<u>15,956,327</u>	<u>19,213,531</u>	83.0%	105.2%	<u>15,164,680</u>	<u>17,824,272</u>	85.1%	
Administration - Conservation	697,992	1,122,936	62.2%	108.3%	644,582	762,029	84.6%	
Electric - Supply	4,882,513	7,738,500	63.1%	84.3%	5,789,729	6,775,000	85.5%	
Electric - Distribution	7,507,374	8,152,647	92.1%	116.9%	6,424,228	7,656,603	83.9%	
Electric - Transmission	758,423	1,127,500	67.3%	90.4%	838,954	1,002,989	83.6%	
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>13,846,302</u>	<u>18,936,803</u>	73.1%	100.9%	<u>13,719,344</u>	<u>16,218,471</u>	84.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,110,025	276,728	762.5%	146.0%	1,445,337	1,605,801	90.0%	
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>\$ 7,133,972</u>	<u>\$ 5,239,763</u>	136.2%	146.7%	<u>\$ 4,863,483</u>	<u>\$ 5,023,947</u>	96.8%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 7,133,972</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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>695 Telecommunications Fund</b>								
Charges for Services - Rates	\$ 2,351,155	\$ 2,847,836	82.6%	107.3%	\$ 2,191,299	\$ 2,780,392	78.8%	
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A	
Interest on Investments	43,427	12,330	352.2%	547.8%	7,927	10,849	73.1%	
Miscellaneous	-	-	N/A	N/A	456	456	100.1%	
Total Revenues and Other Sources	<u>2,394,582</u>	<u>2,865,266</u>	83.6%	108.9%	<u>2,199,683</u>	<u>2,791,697</u>	78.8%	
Personnel Services	614,264	919,425	66.8%	103.5%	593,333	717,620	82.7%	
Materials & Services	821,964	1,148,608	71.6%	102.9%	799,177	982,284	81.4%	
Capital Outlay	33,126	126,250	26.2%	N/A	-	-	N/A	
Debt - Transfer to Debt Service Fund	430,061	516,073	83.3%	99.5%	432,347	518,816	83.3%	
Contingency	-	10,936	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>1,899,415</u>	<u>2,721,292</u>	69.8%	104.1%	<u>1,824,856</u>	<u>2,218,720</u>	82.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	495,167	143,974	343.9%	132.1%	374,826	572,977	65.4%	
Beginning Fund Balance	<u>2,683,911</u>	<u>2,030,348</u>	132.2%	127.1%	<u>2,110,934</u>	<u>2,110,934</u>	100.0%	
Ending Fund Balance	<u>\$ 3,179,078</u>	<u>\$ 2,174,322</u>	146.2%	127.9%	<u>\$ 2,485,760</u>	<u>\$ 2,683,911</u>	92.6%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 3,179,078</u>							



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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>720 Insurance Service Fund</b>							
Charges for Services - Internal	\$ 1,560,952	\$ 1,902,822	82.0%	101.7%	\$ 1,534,914	\$ 1,840,742	83.4%
Interest on Investments	11,776	950	1239.6%	1048.7%	1,123	2,305	48.7%
Miscellaneous	21,226	40,000	53.1%	109.7%	19,348	19,348	100.0%
Total Revenues and Other Sources	1,593,955	1,943,772	82.0%	102.5%	1,555,384	1,862,395	83.5%
Materials and Services	1,456,749	1,608,460	90.6%	131.5%	1,107,927	1,202,789	92.1%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,456,749	1,656,714	87.9%	131.5%	1,107,927	1,202,789	92.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	137,206	287,058	47.8%	30.7%	447,457	659,606	67.8%
Beginning Fund Balance	<b>830,810</b>	595,687	139.5%	485.3%	171,204	171,204	100.0%
Ending Fund Balance	<b>\$ 968,016</b>	<b>\$ 882,745</b>	109.7%	156.5%	<b>\$ 618,661</b>	<b>\$ 830,810</b>	74.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	968,016						
Unassigned Fund Balance	\$ -						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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	\$ 2,815,251	\$ 5,357,193	52.6%	58.5%	\$ 4,810,821	\$ 5,751,958	83.6%
Interest on Investments	36,459	10,100	361.0%	690.3%	5,282	7,198	73.4%
Miscellaneous	-	-	N/A	N/A	3,629	3,736	97.1%
Total Revenues and Other Sources	<u>2,851,711</u>	<u>5,367,293</u>	<u>53.1%</u>	<u>59.2%</u>	<u>4,819,733</u>	<u>5,762,892</u>	<u>83.6%</u>
Materials and Services	2,620,882	6,005,585	43.6%	60.0%	4,367,004	5,236,858	83.4%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,620,882</u>	<u>6,185,753</u>	<u>42.4%</u>	<u>60.0%</u>	<u>4,367,004</u>	<u>5,236,858</u>	<u>83.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	230,829	(818,460)	-28.2%	51.0%	452,729	526,034	86.1%
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>\$ 2,220,218</u>	<u>\$ 470,270</u>	<u>472.1%</u>	<u>115.9%</u>	<u>\$ 1,916,084</u>	<u>\$ 1,989,389</u>	<u>96.3%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,220,218						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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>730</b>	<b>Equipment Fund</b>							
Charges for Services - Internal	\$ 3,403,237	\$ 4,083,885	83.3%	98.6%	\$ 3,453,298	\$ 4,143,957	83.3%	
Charges for Services - Misc. Service Fees	293,255	230,000	127.5%	104.0%	282,039	355,912	79.2%	
Interest on Investments	110,303	3,000	3676.8%	590.1%	18,692	26,166	71.4%	
Miscellaneous	278,855	152,200	183.2%	52858.5%	528	528	99.9%	
Total Revenues and Other Sources	<u>4,085,649</u>	<u>4,469,085</u>	91.4%	108.8%	<u>3,754,556</u>	<u>4,526,563</u>	82.9%	
Public Works - Maintenance	1,971,104	2,177,887	90.5%	108.5%	1,816,118	2,220,055	81.8%	
Public Works - Purchasing and Acquisition	966,396	1,604,400	60.2%	588.8%	164,132	300,241	54.7%	
Contingency	-	65,337	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>2,937,500</u>	<u>3,847,624</u>	76.3%	148.3%	<u>1,980,249</u>	<u>2,520,296</u>	78.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,148,150	621,461	184.8%	64.7%	1,774,307	2,006,267	88.4%	
Beginning Fund Balance	<u>5,874,505</u>	4,212,341	139.5%	151.9%	<u>3,868,238</u>	<u>3,868,238</u>	100.0%	
Ending Fund Balance	<u>\$ 7,022,655</u>	<u>\$ 4,833,802</u>	145.3%	124.5%	<u>\$ 5,642,545</u>	<u>\$ 5,874,505</u>	96.1%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 7,022,655</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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	\$ 83,333	\$ 100,000	83.3%	100.0%	\$ 83,333	\$ 100,000	83.3%
Interest on Investments	8,066	4,000	201.6%	516.7%	1,561	2,080	75.0%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	91,399	114,000	80.2%	107.7%	84,894	102,080	83.2%
Capital Outlay	-	100,000	0.0%	0.0%	90,155	90,155	100.0%
Contingency	-	60	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	100,060	0.0%	N/A	90,155	90,155	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	91,399	13,940	655.7%	-1737.4%	(5,261)	11,925	-44.1%
Beginning Fund Balance	<b>413,249</b>	463,407	89.2%	103.0%	401,324	401,324	100.0%
Ending Fund Balance	<b>\$ 504,648</b>	<b>\$ 477,347</b>	105.7%	127.4%	<b>\$ 396,063</b>	<b>\$ 413,249</b>	95.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<b>\$ 504,648</b>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of April 30, 2023

	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>810 Cemetery Fund</b>							
Charges for Services	\$ 11,854	\$ 19,500	60.8%	116.3%	\$ 10,196	\$ 12,896	79.1%
Interest on Investments	16,372	8,200	199.7%	444.8%	3,681	4,879	75.4%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>28,725</u>	<u>28,200</u>	101.9%	199.8%	<u>14,377</u>	<u>18,275</u>	78.7%
Transfers	16,372	65,000	25.2%	444.8%	3,681	4,879	75.4%
Total Expenditures and Other Uses	<u>16,372</u>	<u>65,000</u>	25.2%	444.8%	<u>3,681</u>	<u>4,879</u>	75.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	12,354	(36,800)	133.6%	115.5%	10,696	13,396	79.8%
Beginning Fund Balance	<u>930,895</u>	<u>872,127</u>	106.7%	101.5%	<u>917,499</u>	<u>917,499</u>	100.0%
Ending Fund Balance	<u>\$ 943,249</u>	<u>\$ 835,327</u>	112.9%	101.6%	<u>\$ 928,195</u>	<u>\$ 930,895</u>	99.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 943,249</u>						

**City of Ashland**  
**Summary of Fund Balances**  
as of April 30, 2023

Fund	Balance April 30, 2023	Balance April 30, 2022	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 18,926,285	\$ 18,201,525	\$ 724,760	7,310,626	259%
Parks General Fund	1,102,764	1,904,596	(801,832)	1,385,064	80%
Tourism Fund	973,332	-	-	No Policy	N/A
Housing Fund	1,251,564	118,742	1,132,822	No Policy	N/A
Community Block Grant Fund	24,941	(8,467)	33,408	No Policy	N/A
Reserve Fund	1,785,748	39,710	1,746,038	No Policy	N/A
Street Fund	5,457,808	4,998,910	458,898	388,885	1403%
Airport Fund	332,378	150,955	181,423	59,018	563%
Capital Improvements Fund	1,290,581	1,096,238	194,344	No Policy	N/A
Parks Capital Improvements Fund	2,958,606	1,335,131	1,623,475	No Policy	N/A
Debt Service Fund	1,039,548	1,015,888	23,660	No Policy	N/A
Water Fund	15,210,410	14,186,232	1,024,178	4,290,031	355%
Wastewater Fund	7,460,718	8,353,927	(893,209)	2,675,526	279%
Storm Drain Fund	2,019,571	1,816,936	202,635	244,445	826%
Electric Fund	7,133,972	4,863,483	2,270,489	4,218,671	169%
Telecommunications Fund	3,179,078	2,485,760	693,318	482,346	659%
Insurance Services Fund	968,016	618,661	349,355	669,329	145%
Health Benefits Reserve Fund	2,220,218	1,916,084	304,134	562,647	395%
Equipment Fund	7,022,655	5,642,545	1,380,110	2,437,313	288%
Parks Equipment Fund	504,648	396,063	108,585	32,278	1563%
Cemetery Trust Fund	943,249	928,195	15,054	No Policy	N/A
	<u>\$ 81,806,090</u>	<u>\$ 70,061,114</u>	<u>\$ 11,744,976</u>		
<b>Total Fund Balances</b>	<u>\$ 81,806,090</u>	<u>\$ 70,061,114</u>	<u>\$ 11,744,976</u>		
<b>Restricted and Committed Funds</b>					
Restricted	\$ 12,467,793	\$ 7,261,137	\$ 5,206,656		
Committed	17,875,482	21,961,408	(4,085,926)		
Unassigned	51,462,814	40,838,569	10,624,245		
	<u>\$ 81,806,090</u>	<u>\$ 70,061,114</u>	<u>\$ 11,744,976</u>		
<b>Total Fund Balances</b>	<u>\$ 81,806,090</u>	<u>\$ 70,061,114</u>	<u>\$ 11,744,976</u>		