

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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	
110	General Fund							
Taxes	\$ 546,340	\$ 22,566,042	2.4%	40.1%	\$ 1,362,934	\$ 23,361,956	5.8%	
Licenses and Permits	150,434	1,124,000	13.4%	106.3%	141,463	1,539,300	9.2%	
Intergovernmental	44,450	1,647,835	2.7%	92.0%	48,304	3,532,527	1.4%	
Charges for Services	779,664	8,803,449	8.9%	99.6%	782,697	9,192,683	8.5%	
Fines	2,920	544,500	0.5%	46.6%	6,261	171,689	3.6%	
Interest on Investments	8,245	38,000	21.7%	144.0%	5,726	73,243	7.8%	
Miscellaneous	4,141	57,650	7.2%	86.6%	4,782	71,660	6.7%	
Transfer in (Water Fund)	-	50,000	0.0%	0.0%	50,000	50,000	100.0%	
Transfer In (Cemetery)	760	65,000	1.2%	170.8%	445	4,879	9.1%	
Total Revenues and Other Sources	<u>1,536,953</u>	<u>34,896,476</u>	4.4%	64.0%	<u>2,402,612</u>	<u>37,997,937</u>	6.3%	
Administration Department	131,874	2,281,513	5.8%	49.7%	265,257	2,417,550	11.0%	
Administration - Municipal Court	31,597	593,956	5.3%	101.2%	31,228	438,561	7.1%	
Information Technology Department	80,301	1,375,104	5.8%	100.4%	79,942	1,082,954	7.4%	
Finance Department	187,403	2,900,303	6.5%	105.6%	177,453	2,538,023	7.0%	
City Recorder	18,923	175,183	10.8%	148.7%	12,726	198,292	6.4%	
Police Department	639,267	7,944,996	8.0%	86.0%	743,353	7,078,738	10.5%	
Fire and Rescue Department	775,804	10,103,144	7.7%	107.8%	719,658	9,306,512	7.7%	
Public Works Department	202,633	3,528,115	5.7%	96.4%	210,105	2,853,509	7.4%	
Community Development	148,020	2,063,573	7.2%	104.8%	141,278	2,011,548	7.0%	
Transfers (Parks Fund)	295,583	3,546,997	8.3%	63.9%	462,744	7,452,928	6.2%	
Transfers (Tourisms 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	-	930,783	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>3,287,379</u>	<u>36,219,641</u>	9.1%	115.6%	<u>2,844,245</u>	<u>36,994,115</u>	7.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,750,426)	(1,323,165)	-32.3%	396.4%	(441,633)	1,003,822	-44.0%	
Beginning Fund Balance	<u>13,573,013</u>	<u>8,616,083</u>	157.5%	116.6%	<u>11,644,666</u>	<u>12,569,191</u>	92.6%	
Ending Fund Balance	<u>\$ 11,822,587</u>	<u>\$ 7,292,918</u>	162.1%	105.5%	<u>\$ 11,203,033</u>	<u>\$ 13,573,013</u>	82.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,217,768							
Unassigned Fund Balance	<u>\$ 10,604,819</u>							

City of Ashland
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	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		
211 Parks and Recreation General Fund							
Taxes	\$ -	\$ 2,005,942	N/A	\$ (2,005,942)	\$ -	\$ -	
Intergovernmental	953	90,000	1.1%	N/A	-	103,157	0.0%
Charges for Services	46,244	948,981	4.9%	42.5%	108,773	976,781	11.1%
Interest on Investments	2,731	15,000	18.2%	283.8%	962	10,509	9.2%
Miscellaneous	541	25,000	2.2%	6192.1%	9	26,137	0.0%
Transfer In (City General Fund)	295,583	3,981,997	7.4%	63.9%	462,744	7,452,928	6.2%
Transfer In (Parks CIP Fund)	-	-			-	50,000	
Total Revenues and Other Sources	346,051	7,066,920	4.9%	60.4%	572,488	8,619,511	6.6%
Parks Division	355,327	4,670,300	7.6%	99.7%	356,521	4,420,522	8.1%
Recreation Division	92,603	1,227,646	7.5%	100.7%	91,972	1,055,869	8.7%
Golf Division	22,767	595,618	3.8%	30.4%	74,906	618,111	12.1%
Senior Services Division	21,491	401,825	5.3%	N/A	26,252	368,720	N/A
Parks Forestry Division	38,144	593,964	6.4%	N/A	37,171	487,288	N/A
Transfer Out (Reserve Fund)	-	-	N/A	N/A	-	300,000	N/A
Contingency	-	224,681	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	530,332	7,714,033	6.9%	90.4%	586,823	7,250,511	8.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(184,281)	(647,113)	71.5%	1285.6%	(14,335)	1,369,000	-1.0%
Beginning Fund Balance	3,162,398	754,606	419.1%	174.9%	1,808,198	1,793,398	100.8%
Ending Fund Balance	\$ 2,978,117	\$ 107,493	2770.5%	166.0%	\$ 1,793,863	\$ 3,162,398	56.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ 2,978,117						

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	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		
230							
	Tourism Fund						
Taxes	\$ -	\$ 100,000	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer in (General Fund)	775,474	775,474	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>775,474</u>	<u>875,474</u>	N/A	N/A	<u>-</u>	<u>-</u>	N/A
Personnel Services	-	80,000	N/A	N/A	-	-	N/A
Materials and Services	20,333	629,663	3.2%	N/A	-	-	N/A
Contingency	-	165,811	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>20,333</u>	<u>875,474</u>	N/A	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	755,141	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 755,141</u>	<u>\$ -</u>	0.0%	N/A	<u>\$ -</u>	<u>\$ -</u>	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	755,141						
Unassigned Fund Balance	<u>\$ -</u>						

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			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 Year- End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
240	Housing Fund						
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ -	N/A
Ingovernmental	128,695	-	N/A	N/A	-	169,606	N/A
Interest on Investments	193	1,000	N/A	296.5%	65	857	7.6%
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	N/A
Total Revenues and Other Sources	<u>128,889</u>	<u>101,000</u>	127.6%	197682.2%	<u>65</u>	<u>370,463</u>	0.0%
Materials and Services	4,862	1,000	486.2%	8669.0%	56	290,973	0.0%
Capital Outlay	-	-	0.0%	N/A	-	93,427	0.0%
Total Expenditures and Other Uses	<u>4,862</u>	<u>1,000</u>	486.2%	8669.0%	<u>56</u>	<u>384,400</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	124,026	100,000	124.0%	1361430.5%	9	(13,937)	-0.1%
Beginning Fund Balance	<u>114,317</u>	-	0.0%	89.1%	<u>128,254</u>	<u>128,254</u>	100.0%
Ending Fund Balance	<u>\$ 238,343</u>	<u>\$ 100,000</u>	238.3%	185.8%	<u>\$ 128,263</u>	<u>\$ 114,317</u>	112.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	238,343						
Unassigned Fund Balance	<u>\$ -</u>						

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	Budget to Actual				Fiscal Year 2022		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	Year- End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 188,801	0.0%	N/A	\$ -	\$ 439,679	0.0%
Total Revenues and Other Sources	-	188,801	0.0%	N/A	-	439,679	0.0%
Personnel Services	2,514	37,163	6.8%	57.6%	4,362	49,597	8.8%
Materials and Services	-	151,638	0.0%	N/A	-	442,229	0.0%
Total Expenditures and Other Uses	2,514	188,801	1.3%	57.6%	4,362	491,826	0.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,514)	(0)	N/A	57.6%	(4,362)	(52,147)	8.4%
Beginning Fund Balance	(15,530)	-	0.0%	-274.2%	5,663	36,617	15.5%
Ending Fund Balance	<u>\$ (18,044)</u>	<u>\$ (0)</u>	N/A	-1386.6%	<u>\$ 1,301</u>	<u>\$ (15,530)</u>	-8.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(18,044)					
Unassigned Fund Balance	<u>\$ -</u>						

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	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		
255 Reserve Fund							
Interest on Investments	\$ 1,435	\$ 400	358.8%	7472.0%	\$ 19	\$ 210	9.1%
Transfer In (General Fund)	-	-	N/A	N/A	-	1,415,000	
Transfer In (Parks General Fund)	-	-	N/A	N/A	-	300,000	N/A
Total Revenues and Other Sources	1,435	400	358.8%	7472.0%	19	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	1,435	400	358.8%	7472.0%	19	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	\$ 1,756,196	\$ 40,456	4341.0%	4438.2%	\$ 39,570	\$ 1,754,761	2.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,756,196						
Unassigned Fund Balance	\$ -						

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	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	Year- End-of-Year Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
260	Street Fund							
Taxes	\$ 51,196	\$ 679,399	7.5%	N/A	\$ -	\$ 1,631,414	0.0%	
Intergovernmental	148,316	1,522,125	9.7%	106.2%	139,625	2,103,177	6.6%	
Charges for Services - Rates	139,730	1,642,500	8.5%	101.9%	137,079	1,676,057	8.2%	
Charges for Services - Misc. Service Fees	232	15,000	1.5%	135.7%	171	1,555	11.0%	
System Development Charges	19,551	150,000	13.0%	447.1%	4,373	165,625	2.6%	
Assessments	-	6,000	0.0%	N/A	-	2,171	0.0%	
Interest on Investments	4,009	11,700	34.3%	387.9%	1,034	21,110	4.9%	
Miscellaneous	-	15,000	0.0%	0.0%	0	17,808	0.0%	
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>363,034</u>	<u>6,629,724</u>	5.5%	128.6%	<u>282,282</u>	<u>5,618,916</u>	5.0%	
Public Works - Ground Maintenance	7,730	279,270	2.8%	91.6%	8,436	235,837	3.6%	
Public Works - Street Operations	311,391	6,125,846	5.1%	119.0%	261,727	4,149,318	6.3%	
Public Works - Street Operations Debt	-	81,563	0.0%	N/A	-	-	N/A	
Public Works - Transportation SDC's	-	364,660	0.0%	N/A	-	2,364	0.0%	
Contingency	-	156,635	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>319,121</u>	<u>7,007,974</u>	4.6%	118.1%	<u>270,163</u>	<u>4,387,519</u>	6.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	43,912	(378,250)	111.6%	362.4%	12,119	1,231,397	1.0%	
Beginning Fund Balance	<u>5,103,834</u>	767,135	665.3%	215.4%	<u>2,369,970</u>	<u>3,872,437</u>	61.2%	
Ending Fund Balance	<u>\$ 5,147,746</u>	<u>\$ 388,885</u>	1323.7%	216.1%	<u>\$ 2,382,088</u>	<u>\$ 5,103,834</u>	46.7%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	5,147,747							
Unassigned Fund Balance	<u>\$ (0)</u>							

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	Budget to Actual						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		
280	Airport Fund						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 238,609	0.0%
Charges for Services - Rates	-	164,000	0.0%	0.0%	15,281	169,862	9.0%
Interest on Investments	246	3,000	8.2%	182.3%	135	1,178	11.4%
Total Revenues and Other Sources	<u>246</u>	<u>2,765,000</u>	<u>0.0%</u>	<u>1.6%</u>	<u>15,415</u>	<u>409,649</u>	<u>3.8%</u>
Materials and Services	4,154	91,772	4.5%	84.9%	4,895	91,626	5.3%
Capital Outlay	-	2,678,000	0.0%	0.0%	20,312	328,702	6.2%
Contingency	-	2,753	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>4,154</u>	<u>2,772,525</u>	<u>0.1%</u>	<u>16.5%</u>	<u>25,207</u>	<u>420,328</u>	<u>6.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,908)	(7,525)	48.1%	39.9%	(9,793)	(10,679)	91.7%
Beginning Fund Balance	<u>253,447</u>	<u>197,378</u>	<u>128.4%</u>	<u>96.0%</u>	<u>264,126</u>	<u>264,126</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 249,539</u>	<u>\$ 189,853</u>	<u>131.4%</u>	<u>98.1%</u>	<u>\$ 254,334</u>	<u>\$ 253,447</u>	<u>100.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	249,539						
Unassigned Fund Balance	<u>\$ -</u>						

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	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	
410 Capital Improvements Fund								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Misc. Service Fees	13,272	170,000	7.8%	100.0%	13,272	200,868	6.6%	
System Development Charges	989	70,000	1.4%	100.0%	989	39,779	2.5%	
Interest on Investments	983	8,700	11.3%	185.7%	530	5,661	9.4%	
Miscellaneous	-	-	N/A	N/A	-	1,024	0.0%	
Total Revenues and Other Sources	15,244	248,700	6.1%	103.1%	14,792	247,332	6.0%	
Public Works - Capital Outlay	-	284,249	0.0%	N/A	-	-	N/A	
Transfer Out (Debt Service Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%	
Contingency	-	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	-	394,249	0.0%	N/A	-	110,000	0.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	15,244	(145,549)	110.5%	103.1%	14,792	137,332	10.8%	
Beginning Fund Balance	1,208,242	145,549	830.1%	111.4%	1,084,113	1,070,909	101.2%	
Ending Fund Balance	\$ 1,223,486	\$ -	0.0%	111.3%	\$ 1,098,905	\$ 1,208,242	91.0%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		1,223,486						
Unassigned Fund Balance		\$ 0						

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	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		
411 Parks Capital Improvement Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ 544,279	0.0%
Intergovernmental	-	7,500,000	0.0%	N/A	-	555,714	0.0%
Interest on Investments	1,598	9,700	16.5%	190.7%	838	8,288	10.1%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
Total Revenues and Other Sources	<u>1,598</u>	<u>7,559,700</u>	<u>0.0%</u>	<u>190.7%</u>	<u>838</u>	<u>1,108,281</u>	<u>0.1%</u>
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	233	6,985,000	0.0%	1.3%	17,386	840,295	2.1%
Transfer Out (Debt Service Fund)	-	623,596	0.0%	N/A	-	189,172	0.0%
Transfer Out (Parks General Fund)	-	-	N/A	N/A	-	50,000	0.0%
Total Expenditures and Other Uses	<u>233</u>	<u>7,810,596</u>	<u>0.0%</u>	<u>1.3%</u>	<u>17,387</u>	<u>1,079,467</u>	<u>1.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,365	(250,896)	-0.5%	-8.2%	(16,549)	28,814	-57.4%
Beginning Fund Balance	<u>1,920,122</u>	<u>537,234</u>	<u>357.4%</u>	<u>111.3%</u>	<u>1,724,527</u>	<u>1,891,308</u>	<u>91.2%</u>
Ending Fund Balance	<u>\$ 1,921,487</u>	<u>\$ 286,338</u>	<u>671.1%</u>	<u>112.5%</u>	<u>\$ 1,707,979</u>	<u>\$ 1,920,122</u>	<u>89.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,921,487						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
530 Debt Services							
Taxes	\$ -	\$ 209,388	0.0%	N/A	\$ -	\$ 223,011	0.0%
Charges for Services - Internal	105,114	1,154,300	9.1%	99.8%	105,343	1,264,116	8.3%
Interest on Investments	824	2,900	28.4%	172.5%	478	3,333	14.3%
Transfer In (CIP)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer In (Parks CIP)	-	188,596	0.0%	N/A	-	189,172	0.0%
Total Revenues and Other Sources	105,939	1,665,184	6.4%	100.1%	105,821	1,789,632	5.9%
Debt Service	-	1,766,451	0.0%	N/A	-	1,766,448	0.0%
Total Expenditures and Other Uses	-	1,766,451	0.0%	N/A	-	1,766,448	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	105,939	(101,267)	204.6%	100.1%	105,821	23,184	456.4%
Beginning Fund Balance	1,011,156	1,252,463	80.7%	102.5%	986,049	987,972	99.8%
Ending Fund Balance	\$ 1,117,095	\$ 1,151,196	97.0%	102.3%	\$ 1,091,870	\$ 1,011,156	108.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,117,095					
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
	Current Fiscal Year				Prior Fiscal Year			
670								
	Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Rates	931,926	8,840,000	10.5%	86.7%	1,074,413	8,399,651	12.8%	
Charges for Services - Misc. Service Fees	3,330	90,000	N/A	555.1%	600	67,573	0.9%	
System Development Charges	20,019	150,000	13.3%	188.2%	10,634	204,411	5.2%	
Interest on Investments	10,544	92,800	11.4%	188.5%	5,595	65,754	8.5%	
Miscellaneous	-	26,000	0.0%	N/A	-	4,104	0.0%	
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	965,820	26,744,600	3.6%	88.5%	1,091,242	8,741,494	12.5%	
Public Works - Conservation	7,283	283,670	2.6%	121.5%	5,995	127,369	4.7%	
Public Works - Water Supply	27,827	4,121,215	0.7%	72.1%	38,576	1,141,858	3.4%	
Public Works - Water Supply Debt	-	127,776	0.0%	N/A	-	127,775	0.0%	
Public Works - Water Distribution	299,759	4,867,942	6.2%	97.7%	306,661	3,677,701	8.3%	
Public Works - Water Distribution Debt	-	269,197	0.0%	N/A	-	267,260	0.0%	
Public Works - Water Treatment	177,005	15,555,295	1.1%	123.5%	143,290	1,411,310	10.2%	
Public Works - Water Treatment Debt	-	75,195	0.0%	N/A	-	72,662	0.0%	
Public Works - Reimbursement SDC's	-	150,000	N/A	N/A	-	-	N/A	
Public Works - Improvement SDC's	6,297	2,131,200	0.3%	N/A	-	269,059	0.0%	
Public Works - Debt SDC's	-	33,390	0.0%	N/A	-	33,390	0.0%	
Debt Service	-	180,574	0.0%	N/A	-	-	N/A	
Transfer Out (General Fund to AFR)	-	50,000	0.0%	0.0%	50,000	50,000	100.0%	
Contingency	-	232,004	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	518,171	28,077,458	1.8%	95.2%	544,523	7,178,384	7.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	447,648	(1,332,858)	133.6%	81.9%	546,719	1,563,109	35.0%	
Beginning Fund Balance	14,308,958	11,518,403	124.2%	110.4%	12,956,474	12,745,849	101.7%	
Ending Fund Balance	\$ 14,756,607	\$ 10,185,545	144.9%	109.3%	\$ 13,503,194	\$ 14,308,958	94.4%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	-							
Unassigned Fund Balance	\$ 14,756,607							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 739	\$ 38	1944.4%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	551,334	6,040,000	9.1%	100.1%	550,646	6,301,095	8.7%
Charges for Services - Misc. Service Fees	-	150,000	N/A	0.0%	3,174	(3,174)	-100.0%
System Development Charges	4,971	-	N/A	58.6%	8,480	91,772	9.2%
Interest on Investments	6,267	86,700	7.2%	164.0%	3,822	38,811	9.8%
Other Financing Sources	-	2,858,650	0.0%	N/A	-	392,037	0.0%
Total Revenues and Other Sources	<u>562,572</u>	<u>9,135,350</u>	<u>6.2%</u>	<u>99.2%</u>	<u>566,861</u>	<u>6,820,579</u>	<u>8.3%</u>
Public Works - Wastewater Collection	177,981	2,793,623	6.4%	102.0%	174,416	2,258,765	7.7%
Public Works - Wastewater Collection Debt	-	46,057	0.0%	N/A	-	46,056	0.0%
Public Works - Wastewater Treatment	506,440	5,714,038	8.9%	274.5%	184,527	3,704,368	5.0%
Public Works - Wastewater Treatment Debt	-	128,797	0.0%	N/A	-	128,797	0.0%
Public Works - Improvements SDC's	6,344	1,331,350	0.5%	N/A	-	147,436	0.0%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>690,765</u>	<u>10,198,139</u>	<u>6.8%</u>	<u>192.4%</u>	<u>358,942</u>	<u>6,285,422</u>	<u>5.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(128,193)	(1,062,789)	87.9%	-61.7%	207,919	535,157	38.9%
Beginning Fund Balance	<u>8,104,845</u>	<u>5,932,421</u>	<u>136.6%</u>	<u>96.4%</u>	<u>8,406,997</u>	<u>7,569,688</u>	<u>111.1%</u>
Ending Fund Balance	<u>\$ 7,976,652</u>	<u>\$ 4,869,632</u>	<u>163.8%</u>	<u>92.6%</u>	<u>\$ 8,614,916</u>	<u>\$ 8,104,845</u>	<u>106.3%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 7,976,652</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	66,825	769,600	8.7%	104.7%	63,796	793,847	8.0%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	809	35,000	2.3%	92.1%	878	33,287	2.6%
Interest on Investments	1,447	10,000	14.5%	175.3%	826	8,992	9.2%
Total Revenues and Other Sources	<u>69,081</u>	<u>814,600</u>	<u>8.5%</u>	<u>105.5%</u>	<u>65,500</u>	<u>836,126</u>	<u>7.8%</u>
Public Works - Storm Water Operations	48,573	1,102,538	4.4%	87.3%	55,645	722,545	7.7%
Public Works - Storm Water Operations Debt	-	11,550	0.0%	N/A	-	11,550	0.0%
Public Works - Storm Water SDC's	-	275,000	0.0%	N/A	-	12,120	0.0%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>48,573</u>	<u>1,426,261</u>	<u>3.4%</u>	<u>87.3%</u>	<u>55,645</u>	<u>746,215</u>	<u>7.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	20,508	(611,661)	103.4%	208.1%	9,855	89,911	11.0%
Beginning Fund Balance	<u>1,867,526</u>	<u>856,106</u>	<u>218.1%</u>	<u>105.2%</u>	<u>1,775,063</u>	<u>1,777,615</u>	<u>99.9%</u>
Ending Fund Balance	<u>\$ 1,888,034</u>	<u>\$ 244,445</u>	<u>772.4%</u>	<u>105.8%</u>	<u>\$ 1,784,918</u>	<u>\$ 1,867,526</u>	<u>95.6%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	<u>\$ 1,823,692</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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					
690	Electric Fund								
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ -	\$ 50,308	0.0%		
Charges for Services - Rates	1,329,347	18,408,531	7.2%	84.1%	1,580,408	17,375,916	9.1%		
Charges for Services - Misc. Service Fees	24,113	268,000	9.0%	193.6%	12,457	316,209	3.9%		
Interest on Investments	3,627	25,000	14.5%	250.5%	1,448	18,608	7.8%		
Miscellaneous	3,179	302,000	1.1%	82.1%	3,873	63,231	6.1%		
Total Revenues and Other Sources	<u>1,360,266</u>	<u>19,213,531</u>	7.1%	85.1%	<u>1,598,186</u>	<u>17,824,272</u>	9.0%		
Administration - Conservation	57,322	1,122,936	5.1%	109.1%	52,558	762,004	6.9%		
Electric - Supply	582,040	7,738,500	7.5%	97.6%	596,259	6,775,000	8.8%		
Electric - Distribution	587,760	8,152,647	7.2%	92.9%	632,345	7,655,659	8.3%		
Electric - Transmission	90,000	1,127,500	8.0%	140.1%	64,251	1,002,989	6.4%		
Debt Service	-	243,663	0.0%	N/A	-	21,850	0.0%		
Contingency	-	551,557	0.0%	N/A	-	-	N/A		
Total Expenditures and Other Uses	<u>1,317,122</u>	<u>18,936,803</u>	7.0%	97.9%	<u>1,345,413</u>	<u>16,217,502</u>	8.3%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	43,145	276,728	15.6%	17.1%	252,773	1,606,770	15.7%		
Beginning Fund Balance	<u>5,024,916</u>	<u>4,963,035</u>	101.2%	147.6%	<u>3,403,791</u>	<u>3,418,146</u>	99.6%		
Ending Fund Balance	<u>\$ 5,068,061</u>	<u>\$ 5,239,763</u>	96.7%	138.6%	<u>\$ 3,656,564</u>	<u>\$ 5,024,916</u>	72.8%		
Reconciliation of Fund Balance:									
Restricted and Committed Funds	-								
Unassigned Fund Balance	<u>\$ 5,068,061</u>								

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	233,658	2,847,836	8.2%	104.3%	224,048	2,780,392	8.1%
Charges for Services - Misc. Service Fees	-	5,100	N/A	N/A	-	-	N/A
Interest on Investments	1,919	12,330	15.6%	214.4%	895	10,849	8.2%
Miscellaneous	-	-	N/A	N/A	-	456	N/A
Total Revenues and Other Sources	235,577	2,865,266	8.2%	104.7%	224,943	2,791,697	8.1%
Personnel Services	56,339	919,425	6.1%	97.2%	57,976	717,620	8.1%
Materials & Services	73,134	1,148,608	6.4%	111.7%	65,476	982,150	6.7%
Capital Outlay	-	62,500	0.0%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	43,006	516,073	8.3%	99.5%	43,235	518,816	8.3%
Contingency	-	74,686	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	172,479	2,721,292	6.3%	103.5%	166,687	2,218,586	7.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	63,098	143,974	43.8%	108.3%	58,256	573,111	10.2%
Beginning Fund Balance	2,684,045	2,030,348	132.2%	125.3%	2,141,762	2,110,934	101.5%
Ending Fund Balance	\$ 2,747,143	\$ 2,174,322	126.3%	124.9%	\$ 2,200,018	\$ 2,684,045	82.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ 2,747,143						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
720 Insurance Service Fund							
Charges for Services - Internal	\$ 153,444	\$ 1,902,822	8.1%	97.4%	\$ 157,564	\$ 1,840,742	8.6%
Interest on Investments	897	950	94.5%	465.1%	193	2,305	8.4%
Miscellaneous	26	40,000	0.1%	0.7%	3,931	19,348	20.3%
Total Revenues and Other Sources	154,367	1,943,772	7.9%	95.5%	161,688	1,862,395	8.7%
Materials and Services	1,150,524	1,608,460	71.5%	136.7%	841,810	1,202,543	70.0%
Contingency	-	48,254	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	1,150,524	1,656,714	69.4%	136.7%	841,810	1,202,543	70.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(996,157)	287,058	-447.0%	146.5%	(680,122)	659,852	-103.1%
Beginning Fund Balance	831,056	595,687	139.5%	473.6%	175,478	171,204	102.5%
Ending Fund Balance	\$ (165,101)	\$ 882,745	-18.7%	32.7%	\$ (504,644)	\$ 831,056	-60.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	(165,101)						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
725 Health Benefits Fund							
Charges for Services - Internal	\$ 475,695	\$ 5,357,193	8.9%	98.4%	\$ 483,502	\$ 5,751,958	8.4%
Interest on Investments	1,567	10,100	15.5%	220.5%	711	7,198	9.9%
Miscellaneous	-	-	N/A	N/A	-	3,736	0.0%
Total Revenues and Other Sources	477,263	5,367,293	8.9%	98.6%	484,212	5,762,892	8.4%
Materials and Services	431,986	6,005,585	7.2%	98.6%	438,268	5,236,858	8.4%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	431,986	6,185,753	7.0%	98.6%	438,268	5,236,858	8.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	45,277	(818,460)	-5.5%	98.5%	45,945	526,034	8.7%
Beginning Fund Balance	1,989,389	1,288,730	154.4%	135.9%	1,463,355	1,463,355	100.0%
Ending Fund Balance	\$ 2,034,666	\$ 470,270	432.7%	134.8%	\$ 1,509,300	\$ 1,989,389	75.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,034,666						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
730	Equipment Fund						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	340,324	4,083,885	8.3%	98.6%	345,330	4,143,957	8.3%
Charges for Services - Misc. Service Fees	41,152	230,000	N/A	148.9%	27,638	355,912	7.8%
Interest on Investments	4,991	3,000	166.4%	264.9%	1,884	26,166	7.2%
Miscellaneous	-	152,200	0.0%	N/A	-	528	0.0%
Total Revenues and Other Sources	<u>386,467</u>	<u>4,469,085</u>	8.6%	103.1%	<u>374,851</u>	<u>4,526,563</u>	8.3%
Public Works - Maintenance	152,005	2,177,887	7.0%	115.7%	131,385	2,192,567	6.0%
Public Works - Purchasing and Acquisition	46,055	1,604,400	2.9%	N/A	-	231,283	0.0%
Contingency	-	65,337	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>198,060</u>	<u>3,847,624</u>	5.1%	150.7%	<u>131,385</u>	<u>2,423,850</u>	5.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	188,407	621,461	30.3%	77.4%	243,466	2,102,713	11.6%
Beginning Fund Balance	<u>5,970,951</u>	<u>4,212,341</u>	141.7%	154.9%	<u>3,853,771</u>	<u>3,868,238</u>	99.6%
Ending Fund Balance	<u>\$ 6,159,358</u>	<u>\$ 4,833,802</u>	127.4%	150.3%	<u>\$ 4,097,237</u>	<u>\$ 5,970,951</u>	68.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 6,159,358</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 8,333	\$ 100,000	8.3%	100.0%	\$ 8,333	\$ 100,000	8.3%
Interest on Investments	338	4,000	8.5%	173.4%	195	2,080	9.4%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>8,671</u>	<u>114,000</u>	<u>7.6%</u>	<u>101.7%</u>	<u>8,528</u>	<u>102,080</u>	<u>8.4%</u>
Capital Outlay	-	100,000	0.0%	N/A	-	90,155	0.0%
Contingency	-	60	0.0%	N/A	-	-	-
Total Expenditures and Other Uses	<u>-</u>	<u>100,060</u>	<u>0.0%</u>	<u>N/A</u>	<u>-</u>	<u>90,155</u>	<u>0.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,671	13,940	62.2%	101.7%	8,528	11,925	71.5%
Beginning Fund Balance	<u>413,249</u>	<u>463,407</u>	<u>89.2%</u>	<u>103.0%</u>	<u>401,324</u>	<u>401,324</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 421,920</u>	<u>\$ 477,347</u>	<u>88.4%</u>	<u>102.9%</u>	<u>\$ 409,852</u>	<u>\$ 413,249</u>	<u>99.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 421,920</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
July 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		
810 Cemetery Fund							
Charges for Services	\$ 1,167	\$ 19,500	6.0%	993.3%	\$ 118	\$ 12,896	0.9%
Interest on Investments	760	8,200	9.3%	170.8%	445	4,879	9.1%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>2,427</u>	<u>28,200</u>	8.6%	228.4%	<u>1,063</u>	<u>18,275</u>	5.8%
Transfers	760	65,000	1.2%	170.8%	445	4,879	9.1%
Total Expenditures and Other Uses	<u>760</u>	<u>65,000</u>	1.2%	170.8%	<u>445</u>	<u>4,879</u>	9.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,667	(36,800)	104.5%	270.0%	618	13,396	4.6%
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>\$ 932,562</u>	<u>\$ 835,327</u>	111.6%	101.6%	<u>\$ 918,117</u>	<u>\$ 930,895</u>	98.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 932,562</u>						

City of Ashland
Summary of Fund Balances
July 31, 2022

Fund	Balance July 31, 2022	Balance July 31, 2021	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 11,822,587	\$ 11,203,033	\$ 619,554	7,310,626	162%
Parks General Fund	2,978,117	1,793,863	1,184,254	1,385,064	215%
Tourism Fund	755,141	-	-	No Policy	N/A
Housing Fund	238,343	128,263	110,080	No Policy	N/A
Community Block Grant Fund	(18,044)	1,301	(19,345)	No Policy	N/A
Reserve Fund	1,756,196	39,570	1,716,626	No Policy	N/A
Street Fund	5,147,746	2,382,088	2,765,659	388,885	1324%
Airport Fund	249,539	254,334	(4,795)	59,018	423%
Capital Improvements Fund	1,223,486	1,098,905	124,582	No Policy	N/A
Parks Capital Improvements Fund	1,921,487	1,707,979	213,508	No Policy	N/A
Debt Service Fund	1,117,095	1,091,870	25,225	No Policy	N/A
Water Fund	14,756,607	13,503,194	1,253,413	4,290,031	344%
Wastewater Fund	7,976,652	8,614,916	(638,264)	2,675,526	298%
Storm Drain Fund	1,888,034	1,784,918	103,116	244,445	772%
Electric Fund	5,068,061	3,656,564	1,411,497	4,218,671	120%
Telecommunications Fund	2,747,143	2,200,018	547,125	482,346	570%
Insurance Services Fund	(165,101)	(504,644)	339,543	669,329	-25%
Health Benefits Reserve Fund	2,034,666	1,509,300	525,366	562,647	362%
Equipment Fund	6,159,358	4,097,237	2,062,121	2,437,313	253%
Parks Equipment Fund	421,920	409,852	12,068	32,278	1307%
Cemetery Trust Fund	932,562	918,117	14,446	No Policy	N/A
	<u>\$ 69,011,597</u>	<u>\$ 55,890,678</u>	<u>\$ 13,120,918</u>		
Total Fund Balances	<u>\$ 69,011,597</u>	<u>\$ 55,890,678</u>	<u>\$ 13,120,918</u>		
Restricted and Committed Funds					
Restricted	\$ 8,685,395	\$ 8,085,705	\$ 599,690		
Committed	15,536,722	17,225,176	(1,688,454)		
Unassigned	44,789,480	30,579,797	14,209,682		
	<u>\$ 69,011,597</u>	<u>\$ 55,890,678</u>	<u>\$ 13,120,918</u>		
Total Fund Balances	<u>\$ 69,011,597</u>	<u>\$ 55,890,678</u>	<u>\$ 13,120,918</u>		