

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	\$ 2,205,231	\$ 22,566,042	9.8%	90.4%	\$ 2,440,625	\$ 23,377,035	10.4%	
Licenses and Permits	339,013	1,124,000	30.2%	125.8%	269,454	1,539,283	17.5%	
Intergovernmental	1,618,979	1,647,835	98.2%	987.1%	164,009	3,532,527	4.6%	
Charges for Services	2,179,728	8,803,449	24.8%	102.0%	2,137,768	9,242,365	23.1%	
Fines	37,163	544,500	6.8%	83.6%	44,478	171,689	25.9%	
Interest on Investments	40,914	38,000	107.7%	267.2%	15,312	73,243	20.9%	
Miscellaneous	12,895	57,650	22.4%	39.2%	32,923	71,660	45.9%	
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	
Transfer In (Cemetery)	3,459	65,000	5.3%	274.4%	1,261	4,879	25.8%	
Total Revenues and Other Sources	<u>6,487,382</u>	<u>34,896,476</u>	18.6%	125.8%	<u>5,155,830</u>	<u>38,062,681</u>	13.5%	
Administration Department	424,148	2,281,513	18.6%	55.8%	760,255	2,450,441	31.0%	
Administration - Municipal Court	98,164	593,956	16.5%	91.6%	107,194	438,582	24.4%	
Information Technology Department	231,857	1,480,354	15.7%	77.6%	298,923	1,083,371	27.6%	
Finance Department	554,008	2,900,303	19.1%	104.0%	532,876	2,538,221	21.0%	
City Recorder	59,209	175,183	33.8%	132.4%	44,713	198,328	22.5%	
Police Department	1,733,170	7,946,996	21.8%	90.6%	1,913,085	7,078,771	27.0%	
Fire and Rescue Department	3,079,521	11,281,247	27.3%	146.2%	2,106,101	9,330,436	22.6%	
Public Works Department	742,807	4,828,115	15.4%	103.2%	719,481	2,867,080	25.1%	
Community Development	494,313	2,063,573	24.0%	104.5%	473,073	2,012,425	23.5%	
Transfers (Parks Fund)	886,749	3,546,997	25.0%	63.9%	1,388,232	7,452,928	18.6%	
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	-	125,533	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>9,079,919</u>	<u>37,999,744</u>	23.9%	108.8%	<u>8,344,433</u>	<u>37,066,083</u>	22.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,592,537)	(3,103,268)	16.5%	81.3%	(3,188,604)	996,598	-319.9%	
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>\$ 10,973,252</u>	<u>\$ 5,512,815</u>	199.0%	117.0%	<u>\$ 9,380,587</u>	<u>\$ 13,565,789</u>	69.1%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,273,362							
Unassigned Fund Balance	<u>\$ 9,699,890</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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		
211 Parks and Recreation General Fund							
Taxes	\$ -	\$ 2,005,942	0.0%	N/A	\$ -	\$ -	
Intergovernmental	7,203	90,000	8.0%	N/A	-	103,157	0.0%
Charges for Services	140,186	948,981	14.8%	71.7%	195,425	977,065	20.0%
Interest on Investments	11,053	15,000	73.7%	426.8%	2,590	10,509	24.6%
Miscellaneous	4,671	25,000	18.7%	149.7%	3,121	26,137	11.9%
Transfer In (City General Fund)	886,749	3,981,997	22.3%	63.9%	1,388,232	7,452,928	18.6%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	-	50,000	
Total Revenues and Other Sources	1,049,861	7,066,920	14.9%	66.1%	1,589,368	8,619,795	18.4%
Parks Division	1,180,252	4,670,300	25.3%	102.0%	1,157,124	4,423,720	26.2%
Recreation Division	272,790	1,235,539	22.1%	105.8%	257,884	1,057,591	24.4%
Golf Division	85,190	595,618	14.3%	38.2%	222,879	618,511	36.0%
Senior Services Division	77,262	408,075	18.9%	79.2%	97,572	368,720	26.5%
Parks Forestry Division	112,424	593,964	18.9%	97.0%	115,875	487,312	23.8%
Transfer Out (Reserve Fund)	-	-	N/A	N/A	-	300,000	0.0%
Contingency	-	224,681	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,727,918	7,728,176	22.4%	93.3%	1,851,333	7,255,855	25.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(678,057)	(661,256)	-2.5%	258.8%	(261,965)	1,363,940	-19.2%
Beginning Fund Balance	3,157,338	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	\$ 2,479,281	\$ 93,350	2655.9%	161.9%	\$ 1,531,433	\$ 3,157,338	48.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ 2,479,281						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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		
230	Tourism Fund						
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ -	N/A
Interest	2,187	-	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>777,661</u>	<u>875,474</u>	<u>88.8%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	7,035	80,000	8.8%	N/A	-	-	N/A
Materials and Services	161,917	629,663	25.7%	N/A	-	-	N/A
Contingency	-	165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>168,953</u>	<u>875,474</u>	<u>19.3%</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	608,708	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 608,708</u>	<u>\$ -</u>	<u>0.0%</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	608,708						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	
240	Housing Fund							
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ 43,926	\$ -	N/A	
Ingovernmental	(37,649)	-	N/A	N/A	46,445	335,950	N/A	
Interest on Investments	926	1,000	92.6%	516.6%	179	857	20.9%	
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	N/A	
Total Revenues and Other Sources	(36,724)	101,000	-36.4%	-40.6%	90,550	536,807	16.9%	
Materials and Services	4,862	1,000	486.2%	507.3%	958	290,973	0.3%	
Capital Outlay	-	-	0.0%	N/A	93,427	93,427	100.0%	
Total Expenditures and Other Uses	4,862	1,000	486.2%	507.3%	94,385	384,400	24.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(41,586)	100,000	-41.6%	1084.3%	(3,835)	152,407	-2.5%	
Beginning Fund Balance	280,661	-	0.0%	218.8%	128,254	128,254	100.0%	
Ending Fund Balance	<u>\$ 239,075</u>	<u>\$ 100,000</u>	239.1%	192.2%	<u>\$ 124,419</u>	<u>\$ 280,661</u>	44.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	239,075							
Unassigned Fund Balance	<u>\$ -</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 2022

	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	\$ 26,218	\$ 188,801	13.9%	N/A	\$ 108,919	\$ 502,037	21.7%
Total Revenues and Other Sources	26,218	188,801	13.9%	N/A	108,919	502,037	21.7%
Personnel Services	10,879	37,163	29.3%	112.4%	9,681	49,597	19.5%
Materials and Services	26,218	151,638	17.3%	N/A	122,882	452,440	27.2%
Total Expenditures and Other Uses	37,097	188,801	19.6%	28.0%	132,563	502,037	26.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,879)	(0)	N/A	46.0%	(23,644)	-	#DIV/0!
Beginning Fund Balance	36,617	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	<u>\$ 25,738</u>	<u>\$ (0)</u>	N/A	198.4%	<u>\$ 12,973</u>	<u>\$ 36,617</u>	35.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	25,738						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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		
255 Reserve Fund							
Interest on Investments	\$ 6,526	\$ 400	1631.4%	12000.2%	\$ 54	\$ 210	25.9%
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	6,526	400	1631.4%	12000.2%	54	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	6,526	400	1631.4%	12000.2%	54	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	\$ 1,761,287	\$ 40,456	4353.6%	4447.1%	\$ 39,605	\$ 1,754,761	2.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,761,287						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	
260	Street Fund							
Taxes	\$ 173,602	\$ 679,399	25.6%	N/A	\$ -	\$ 2,065,803	0.0%	
Intergovernmental	404,063	1,522,125	26.5%	98.4%	410,655	2,103,177	19.5%	
Charges for Services - Rates	419,506	1,642,500	25.5%	101.1%	414,925	1,676,057	24.8%	
Charges for Services - Misc. Service Fees	406	15,000	2.7%	117.0%	347	1,555	22.3%	
System Development Charges	42,917	150,000	28.6%	146.9%	29,206	165,625	17.6%	
Assessments	-	6,000	0.0%	N/A	47	2,171	2.1%	
Interest on Investments	18,956	11,700	162.0%	448.9%	4,223	21,110	20.0%	
Miscellaneous	6,200	15,000	41.3%	2583333.3%	0	17,808	0.0%	
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>1,065,650</u>	<u>6,629,724</u>	16.1%	124.0%	<u>859,402</u>	<u>6,053,306</u>	14.2%	
Public Works - Ground Maintenance	72,452	279,270	25.9%	302.6%	23,947	235,837	10.2%	
Public Works - Street Operations	1,027,935	6,125,846	16.8%	120.2%	855,536	4,151,604	20.6%	
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>1,100,387</u>	<u>7,007,974</u>	15.7%	125.1%	<u>879,482</u>	<u>4,389,805</u>	20.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(34,738)	(378,250)	90.8%	173.0%	(20,080)	1,663,501	-1.2%	
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>\$ 5,501,200</u>	<u>\$ 388,885</u>	1414.6%	142.8%	<u>\$ 3,852,356</u>	<u>\$ 5,535,938</u>	69.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	5,501,200							
Unassigned Fund Balance	<u>\$ (0)</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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					
280	Airport Fund								
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 283,609	0.0%		
Charges for Services - Rates	58,391	164,000	35.6%	95.6%	61,110	169,862	36.0%		
Interest on Investments	1,114	3,000	37.1%	304.7%	366	1,178	31.0%		
Total Revenues and Other Sources	<u>59,506</u>	<u>2,765,000</u>	2.2%	96.8%	<u>61,475</u>	<u>454,649</u>	13.5%		
Materials and Services	21,443	91,772	23.4%	119.7%	17,915	91,626	19.6%		
Capital Outlay	9,244	2,678,000	0.3%	14.0%	66,157	328,977	20.1%		
Contingency	-	2,753	0.0%	N/A	-	-	N/A		
Total Expenditures and Other Uses	<u>30,687</u>	<u>2,772,525</u>	1.1%	36.5%	<u>84,072</u>	<u>420,604</u>	20.0%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	28,819	(7,525)	483.0%	-127.5%	(22,597)	34,045	-66.4%		
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>\$ 326,990</u>	<u>\$ 189,853</u>	172.2%	135.4%	<u>\$ 241,530</u>	<u>\$ 298,171</u>	81.0%		
Reconciliation of Fund Balance:									
Restricted and Committed Funds	326,990								
Unassigned Fund Balance	<u>\$ -</u>								

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	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	53,190	170,000	31.3%	111.9%	47,531	200,868	23.7%	
System Development Charges	6,300	70,000	9.0%	86.9%	7,247	39,779	18.2%	
Interest on Investments	4,558	8,700	52.4%	309.7%	1,471	5,661	26.0%	
Miscellaneous	-	-	N/A	N/A	-	1,024	0.0%	
Total Revenues and Other Sources	<u>64,048</u>	<u>248,700</u>	25.8%	113.9%	<u>56,250</u>	<u>247,331</u>	22.7%	
Public Works - Capital Outlay	3,970	284,249	1.4%	N/A	-	-	N/A	
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	N/A	-	110,000	0.0%	
Contingency	-	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>113,970</u>	<u>394,249</u>	28.9%	N/A	<u>-</u>	<u>110,000</u>	0.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(49,922)	(145,549)	65.7%	-88.8%	56,250	137,331	41.0%	
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%	
Ending Fund Balance	<u>\$ 1,158,319</u>	<u>\$ -</u>	0.0%	102.8%	<u>\$ 1,127,159</u>	<u>\$ 1,208,241</u>	93.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		1,158,318						
Unassigned Fund Balance	<u>\$ 0</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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		
411 Parks Capital Improvement Fund							
Taxes	\$ 178,529	\$ -	N/A	N/A	\$ -	\$ 687,139	0.0%
Intergovernmental	110,000	7,500,000	1.5%	N/A	200,000	555,714	36.0%
Interest on Investments	6,987	9,700	72.0%	281.8%	2,479	8,288	29.9%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
Total Revenues and Other Sources	295,516	7,559,700	3.9%	145.9%	202,479	1,251,141	16.2%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	216,204	6,985,000	3.1%	109.8%	196,880	924,784	21.3%
Transfer Out (Debt Service Fund)	188,596	623,596	30.2%	N/A	-	189,172	0.0%
Transfer Out (Parks General Fund)	-	-	N/A	N/A	-	50,000	0.0%
Total Expenditures and Other Uses	404,800	7,810,596	5.2%	205.6%	196,881	1,163,956	16.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(109,284)	(250,896)	43.6%	-1952.3%	5,598	87,185	6.4%
Beginning Fund Balance	1,978,493	537,234	368.3%	104.6%	1,891,308	1,891,308	100.0%
Ending Fund Balance	\$ 1,869,209	\$ 286,338	652.8%	98.5%	\$ 1,896,907	\$ 1,978,493	95.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,869,209						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	\$ 1,511	\$ 209,388	0.7%	N/A	\$ 2,207	\$ 221,656	1.0%
Charges for Services - Internal	315,343	1,154,300	27.3%	99.8%	316,029	1,264,116	25.0%
Interest on Investments	824	2,900	28.4%	172.5%	478	3,333	14.3%
Transfer In (CIP)	110,000	110,000	100.0%	N/A	-	110,000	0.0%
Transfer In (Parks CIP)	188,596	188,596	100.0%	N/A	-	189,172	0.0%
Total Revenues and Other Sources	<u>616,274</u>	<u>1,665,184</u>	<u>37.0%</u>	<u>193.4%</u>	<u>318,714</u>	<u>1,788,277</u>	<u>17.8%</u>
Debt Service	1,228,061	1,766,451	69.5%	N/A	1,216,055	1,766,448	68.8%
Total Expenditures and Other Uses	<u>1,228,061</u>	<u>1,766,451</u>	<u>69.5%</u>	<u>N/A</u>	<u>1,216,055</u>	<u>1,766,448</u>	<u>68.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(611,787)	(101,267)	-504.1%	68.2%	(897,341)	21,829	-4110.8%
Beginning Fund Balance	<u>1,009,801</u>	<u>1,252,463</u>	<u>80.6%</u>	<u>102.2%</u>	<u>987,972</u>	<u>987,972</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 398,014</u>	<u>\$ 1,151,196</u>	<u>34.6%</u>	<u>439.2%</u>	<u>\$ 90,631</u>	<u>\$ 1,009,801</u>	<u>9.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		398,014					
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	
670	Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Rates	3,172,784	8,840,000	35.9%	95.8%	3,312,845	8,399,651	39.4%	
Charges for Services - Misc. Service Fees	18,355	90,000	20.4%	296.9%	6,182	67,573	9.1%	
System Development Charges	63,468	150,000	42.3%	176.7%	35,911	204,411	17.6%	
Interest on Investments	49,287	92,800	53.1%	303.0%	16,267	65,754	24.7%	
Miscellaneous	25	26,000	0.1%	N/A	876	4,104	21.3%	
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>3,303,919</u>	<u>26,744,600</u>	12.4%	98.0%	<u>3,372,080</u>	<u>8,741,494</u>	38.6%	
Public Works - Conservation	27,303	283,670	9.6%	94.9%	28,784	127,393	22.6%	
Public Works - Water Supply	200,338	4,121,215	4.9%	60.2%	332,917	1,142,413	29.1%	
Public Works - Water Supply Debt	-	127,776	0.0%	N/A	-	127,775	0.0%	
Public Works - Water Distribution	976,637	4,867,942	20.1%	97.8%	998,337	3,686,295	27.1%	
Public Works - Water Distribution Debt	-	269,197	0.0%	N/A	-	267,260	0.0%	
Public Works - Water Treatment	469,253	15,555,295	3.0%	120.1%	390,663	1,411,805	27.7%	
Public Works - Water Treatment Debt	-	75,195	0.0%	N/A	-	72,662	0.0%	
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A	
Public Works - Improvement SDC's	15,408	2,131,200	0.7%	48.1%	32,006	269,059	11.9%	
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	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>1,738,940</u>	<u>28,077,458</u>	6.2%	94.9%	<u>1,832,708</u>	<u>7,188,052</u>	25.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,564,979	(1,332,858)	217.4%	101.7%	1,539,372	1,553,442	99.1%	
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>\$ 15,864,270</u>	<u>\$ 10,185,545</u>	155.8%	111.1%	<u>\$ 14,285,222</u>	<u>\$ 14,299,291</u>	99.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,162,197							
Unassigned Fund Balance	<u>\$ 14,702,072</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 2022

	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		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 4,720	\$ 38	12421.4%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	1,682,304	6,040,000	27.9%	102.2%	1,646,614	6,301,095	26.1%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	3,174	(3,174)	-100.0%
System Development Charges	39,231	-	N/A	174.5%	22,477	91,772	24.5%
Interest on Investments	27,348	86,700	31.5%	279.3%	9,791	38,811	25.2%
Other Financing Sources	42,097	2,858,650	1.5%	N/A	-	672,428	0.0%
Total Revenues and Other Sources	<u>1,791,044</u>	<u>9,135,350</u>	<u>19.6%</u>	<u>106.2%</u>	<u>1,686,777</u>	<u>7,100,970</u>	<u>23.8%</u>
Public Works - Wastewater Collection	575,536	2,793,623	20.6%	102.7%	560,408	2,259,032	24.8%
Public Works - Wastewater Collection Debt	-	46,057	0.0%	N/A	-	46,056	0.0%
Public Works - Wastewater Treatment	1,316,667	5,714,038	23.0%	172.3%	764,292	3,734,655	20.5%
Public Works - Wastewater Treatment Debt	61,088	128,797	47.4%	100.0%	61,088	128,797	47.4%
Public Works - Improvements SDC's	15,234	1,331,350	1.1%	93.0%	16,380	165,385	9.9%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,968,525</u>	<u>10,198,139</u>	<u>19.3%</u>	<u>140.4%</u>	<u>1,402,168</u>	<u>6,333,925</u>	<u>22.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(177,481)	(1,062,789)	83.3%	-62.4%	284,609	767,045	37.1%
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>\$ 8,159,252</u>	<u>\$ 4,869,632</u>	<u>167.6%</u>	<u>103.9%</u>	<u>\$ 7,854,297</u>	<u>\$ 8,336,733</u>	<u>94.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,228,374						
Unassigned Fund Balance	<u>\$ 5,930,878</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	200,147	769,600	26.0%	102.1%	195,961	793,847	24.7%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	3,965	35,000	11.3%	143.0%	2,773	33,287	8.3%
Interest on Investments	6,665	10,000	66.7%	284.4%	2,344	8,992	26.1%
Total Revenues and Other Sources	<u>210,777</u>	<u>814,600</u>	<u>25.9%</u>	<u>104.8%</u>	<u>201,077</u>	<u>836,126</u>	<u>24.0%</u>
Public Works - Storm Water Operations	149,001	1,102,538	13.5%	79.4%	187,599	722,578	26.0%
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	9,398	12,120	77.5%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>149,001</u>	<u>1,426,261</u>	<u>10.4%</u>	<u>75.6%</u>	<u>196,996</u>	<u>746,248</u>	<u>26.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	61,776	(611,661)	110.1%	1513.7%	4,081	89,878	4.5%
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>\$ 1,929,269</u>	<u>\$ 244,445</u>	<u>789.2%</u>	<u>108.3%</u>	<u>\$ 1,781,696</u>	<u>\$ 1,867,493</u>	<u>95.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(49,085)					
Unassigned Fund Balance	<u>\$ 1,880,183</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	4,526,850	18,408,531	24.6%	100.1%	4,523,232	17,375,916	26.0%		
Charges for Services - Misc. Service Fees	177,846	268,000	66.4%	145.3%	122,359	316,209	38.7%		
Interest on Investments	16,556	25,000	66.2%	406.8%	4,070	18,608	21.9%		
Miscellaneous	11,873	302,000	3.9%	71.2%	16,687	63,231	26.4%		
Total Revenues and Other Sources	<u>4,733,125</u>	<u>19,213,531</u>	24.6%	101.4%	<u>4,666,348</u>	<u>17,824,272</u>	26.2%		
Administration - Conservation	179,131	1,122,936	16.0%	79.9%	224,274	762,029	29.4%		
Electric - Supply	1,694,588	7,738,500	21.9%	91.0%	1,862,153	6,775,000	27.5%		
Electric - Distribution	1,932,496	8,152,647	23.7%	98.5%	1,961,716	7,656,603	25.6%		
Electric - Transmission	268,544	1,127,500	23.8%	98.6%	272,231	1,002,989	27.1%		
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>4,074,759</u>	<u>18,936,803</u>	21.5%	94.3%	<u>4,320,374</u>	<u>16,218,471</u>	26.6%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	658,367	276,728	237.9%	190.3%	345,974	1,605,801	21.5%		
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>\$ 5,682,314</u>	<u>\$ 5,239,763</u>	108.4%	151.0%	<u>\$ 3,764,120</u>	<u>\$ 5,023,947</u>	74.9%		
Reconciliation of Fund Balance:									
Restricted and Committed Funds	-								
Unassigned Fund Balance	<u>\$ 5,682,314</u>								

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	708,324	2,847,836	24.9%	103.7%	683,286	2,780,392	24.6%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	8,840	12,330	71.7%	344.0%	2,570	10,849	23.7%
Miscellaneous	-	-	N/A	N/A	-	456	N/A
Total Revenues and Other Sources	717,164	2,865,266	25.0%	104.6%	685,855	2,791,697	24.6%
Personnel Services	187,954	919,425	20.4%	101.7%	184,889	717,620	25.8%
Materials & Services	246,282	1,148,608	21.4%	103.1%	238,831	982,284	24.3%
Capital Outlay	7,623	126,250	6.0%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	129,018	516,073	25.0%	99.5%	129,704	518,816	25.0%
Contingency	-	10,936	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	570,878	2,721,292	21.0%	103.2%	553,424	2,218,720	24.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	146,286	143,974	101.6%	110.5%	132,431	572,977	23.1%
Beginning Fund Balance	2,683,911	2,030,348	132.2%	127.1%	2,110,934	2,110,934	100.0%
Ending Fund Balance	\$ 2,830,197	\$ 2,174,322	130.2%	126.2%	\$ 2,243,365	\$ 2,683,911	83.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ 2,830,197						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	\$ 472,681	\$ 1,902,822	24.8%	104.6%	\$ 451,741	\$ 1,840,742	24.5%
Interest on Investments	1,328	950	139.8%	688.4%	193	2,305	8.4%
Miscellaneous	26	40,000	0.1%	0.3%	8,998	19,348	46.5%
Total Revenues and Other Sources	474,035	1,943,772	24.4%	102.8%	460,932	1,862,395	24.7%
Materials and Services	1,177,512	1,608,460	73.2%	136.8%	860,759	1,202,789	71.6%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,177,512	1,656,714	71.1%	136.8%	860,759	1,202,789	71.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(703,477)	287,058	-345.1%	175.9%	(399,827)	659,606	-60.6%
Beginning Fund Balance	830,810	595,687	139.5%	485.3%	171,204	171,204	100.0%
Ending Fund Balance	\$ 127,333	\$ 882,745	14.4%	-55.7%	\$ (228,623)	\$ 830,810	-27.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	127,333						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	\$ 1,778,296	\$ 5,357,193	33.2%	105.2%	\$ 1,690,630	\$ 5,751,958	29.4%
Interest on Investments	7,069	10,100	70.0%	433.2%	1,632	7,198	22.7%
Miscellaneous	-	-	N/A	N/A	-	3,736	0.0%
Total Revenues and Other Sources	1,785,365	5,367,293	33.3%	105.5%	1,692,262	5,762,892	29.4%
Materials and Services	1,272,642	6,005,585	21.2%	96.5%	1,318,472	5,236,858	25.2%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,272,642	6,185,753	20.6%	96.5%	1,318,472	5,236,858	25.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	512,724	(818,460)	-62.6%	137.2%	373,790	526,034	71.1%
Beginning Fund Balance	1,989,389	1,288,730	154.4%	135.9%	1,463,355	1,463,355	100.0%
Ending Fund Balance	\$ 2,502,113	\$ 470,270	532.1%	136.2%	\$ 1,837,145	\$ 1,989,389	92.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,502,113						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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		
730	Equipment Fund						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	1,020,971	4,083,885	25.0%	98.6%	1,035,989	4,143,957	25.0%
Charges for Services - Misc. Service Fees	113,595	230,000	49.4%	140.0%	81,132	355,912	22.8%
Interest on Investments	22,233	3,000	741.1%	393.9%	5,644	26,166	21.6%
Miscellaneous	166,622	152,200	109.5%	N/A	-	528	0.0%
Total Revenues and Other Sources	<u>1,323,421</u>	<u>4,469,085</u>	29.6%	117.9%	<u>1,122,766</u>	<u>4,526,563</u>	24.8%
Public Works - Maintenance	569,807	2,177,887	26.2%	104.8%	543,943	2,220,055	24.5%
Public Works - Purchasing and Acquisition	803,653	1,604,400	50.1%	N/A	215	300,241	0.1%
Contingency	-	65,337	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,373,460</u>	<u>3,847,624</u>	35.7%	252.4%	<u>544,159</u>	<u>2,520,296</u>	21.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(50,039)	621,461	-108.1%	-8.6%	578,607	2,006,267	28.8%
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%
Ending Fund Balance	<u>\$ 5,824,466</u>	<u>\$ 4,833,802</u>	120.5%	131.0%	<u>\$ 4,446,845</u>	<u>\$ 5,874,505</u>	75.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 5,824,466</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	\$ 25,000	\$ 100,000	25.0%	100.0%	\$ 25,000	\$ 100,000	25.0%
Interest on Investments	1,577	4,000	39.4%	280.1%	563	2,080	27.1%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>26,577</u>	<u>114,000</u>	<u>23.3%</u>	<u>104.0%</u>	<u>25,563</u>	<u>102,080</u>	<u>25.0%</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	26,577	13,940	190.7%	104.0%	25,563	11,925	214.4%
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>\$ 439,826</u>	<u>\$ 477,347</u>	<u>92.1%</u>	<u>103.0%</u>	<u>\$ 426,887</u>	<u>\$ 413,249</u>	<u>103.3%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 439,826</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
September 30, 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	\$ 3,221	\$ 19,500	16.5%	169.3%	\$ 1,902	\$ 12,896	14.7%
Interest on Investments	3,459	8,200	42.2%	274.4%	1,261	4,879	25.8%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>7,179</u>	<u>28,200</u>	<u>25.5%</u>	<u>196.0%</u>	<u>3,663</u>	<u>18,275</u>	<u>20.0%</u>
Transfers	3,459	65,000	5.3%	274.4%	1,261	4,879	25.8%
Total Expenditures and Other Uses	<u>3,459</u>	<u>65,000</u>	<u>5.3%</u>	<u>274.4%</u>	<u>1,261</u>	<u>4,879</u>	<u>25.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,721	(36,800)	110.1%	154.9%	2,402	13,396	17.9%
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>\$ 934,616</u>	<u>\$ 835,327</u>	<u>111.9%</u>	<u>101.6%</u>	<u>\$ 919,901</u>	<u>\$ 930,895</u>	<u>98.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 934,616</u>						

City of Ashland
Summary of Fund Balances
September 30, 2022

Fund	Balance September 30, 2022	Balance September 30, 2021	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 10,973,252	\$ 9,380,587	\$ 1,592,665	7,310,626	150%
Parks General Fund	2,479,281	1,531,433	947,848	1,385,064	179%
Tourism Fund	608,708	-	-	No Policy	N/A
Housing Fund	239,075	124,419	114,657	No Policy	N/A
Community Block Grant Fund	25,738	12,973	12,765	No Policy	N/A
Reserve Fund	1,761,287	39,605	1,721,681	No Policy	N/A
Street Fund	5,501,200	3,852,356	1,648,844	388,885	1415%
Airport Fund	326,990	241,530	85,460	59,018	554%
Capital Improvements Fund	1,158,319	1,127,159	31,160	No Policy	N/A
Parks Capital Improvements Fund	1,869,209	1,896,907	(27,698)	No Policy	N/A
Debt Service Fund	398,014	90,631	307,383	No Policy	N/A
Water Fund	15,864,270	14,285,222	1,579,048	4,290,031	370%
Wastewater Fund	8,159,252	7,854,297	304,955	2,675,526	305%
Storm Drain Fund	1,929,269	1,781,696	147,573	244,445	789%
Electric Fund	5,682,314	3,764,120	1,918,193	4,218,671	135%
Telecommunications Fund	2,830,197	2,243,365	586,832	482,346	587%
Insurance Services Fund	127,333	(228,623)	355,956	669,329	19%
Health Benefits Reserve Fund	2,502,113	1,837,145	664,968	562,647	445%
Equipment Fund	5,824,466	4,446,845	1,377,621	2,437,313	239%
Parks Equipment Fund	439,826	426,887	12,939	32,278	1363%
Cemetery Trust Fund	934,616	919,901	14,715	No Policy	N/A
	<u>\$ 69,634,728</u>	<u>\$ 55,628,455</u>	<u>\$ 14,006,272</u>		
Total Fund Balances	<u>\$ 69,634,728</u>	<u>\$ 55,628,455</u>	<u>\$ 14,006,272</u>		
Restricted and Committed Funds					
Restricted	\$ 10,340,403	\$ 8,085,705	\$ 2,254,698		
Committed	15,111,950	17,225,176	(2,113,226)		
Unassigned	44,182,374	30,317,574	13,864,800		
	<u>\$ 69,634,728</u>	<u>\$ 55,628,455</u>	<u>\$ 14,006,273</u>		
Total Fund Balances	<u>\$ 69,634,728</u>	<u>\$ 55,628,455</u>	<u>\$ 14,006,273</u>		