



# Council Study Session Meeting Agenda

ASHLAND CITY COUNCIL  
STUDY SESSION AGENDA

Wednesday, June 3, 2026

Council Chambers, 1175 E Main Street

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Live stream via RVTV Prime at [rvtv.sou.edu](http://rvtv.sou.edu) or broadcast on Spectrum 180.

Public comment is welcome on agenda items.

To **speak electronically** during the meeting or to submit **written comments** in advance, please complete the online [Public Comment Form](#) by 10 a.m. the day of the meeting.

## 5:30 p.m. Study Session

### I. CALL TO ORDER

### II. REPORTS AND PRESENTATIONS

- a. A Proclamation declaring 2026 as the Year of Public Art in Ashland
- b. Finance Update – Third Quarter FY 26 Financial Update and Forecast
- c. Parks Fee Discussion
- d. Food & Beverage Tax Renewal Process
- e. Median Maintenance and Herbicide Use

### III. ADJOURNMENT

*If you need special assistance to participate in this meeting, please contact Alissa Kolodzinski at [recorder@ashlandoregon.gov](mailto:recorder@ashlandoregon.gov) or 541.488.5307 (TTY phone number 1.800.735.2900). Notification at least three business days before the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting in compliance with the Americans with Disabilities Act.*

\*\*\*Agendas and minutes for City of Ashland Council, Commission and Committee meetings may be found at the City website, [ashlandoregon.gov](http://ashlandoregon.gov),





**A Proclamation declaring 2026 as the Year of Public Art in Ashland**

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**WHEREAS**, the City of Ashland is nationally recognized for its vibrant arts and cultural community, where the arts enrich quality of life, strengthen the local economy, and foster civic identity; and

**WHEREAS**, the Public Arts Advisory Committee works to enhance the cultural and aesthetic quality of life in Ashland by advancing public art, preserving access to the arts, and supporting creative expression in public spaces; and

**WHEREAS**, 2026 will see the advancement of several notable public art projects throughout Ashland, including the installation of a new mural by renowned artist John Pugh, continued development of the Playwrights Walk celebrating Ashland’s theatrical legacy and building upon the Oregon Shakespeare Festival’s 90th anniversary season, the installation of the Guanajuato Heart sculpture recognizing Ashland’s Sister City relationship with Guanajuato, and the participation of local artists in the Traffic Signal Box painting project, bringing community based artwork into the public realm; and

**WHEREAS**, the City of Ashland’s public art collection extends throughout its parks and trail system, where sculptures, fountains, and interpretive works enhance the natural environment and provide accessible cultural experiences, including the community funded restoration of the historic Perozzi Fountain, reflecting a shared commitment to preserving and reinvesting in Ashland’s artistic and cultural assets; and

**WHEREAS**, Southern Oregon University plays a vital role in advancing the arts in Ashland through the Oregon Center for the Arts at Southern Oregon University and the Schneider Museum of Art, which provide exhibitions, performances, and educational opportunities that enrich the cultural life of the community and support both emerging and established artists;

**NOW, THEREFORE**, I, Tonya Graham, Mayor of the City of Ashland, Oregon, on behalf of the City Council and Ashland Parks and Recreation Commission, do hereby proclaim the year 2026 as the “YEAR OF ART IN ASHLAND” in the City of Ashland, and I urge all residents, businesses, artists, and visitors to celebrate, participate in, and support the arts in all its forms throughout the year, and

**FURTHER**, I recognize the invaluable contributions of artists, cultural organizations, educators, and volunteers whose creativity and dedication continue to shape a vibrant and inspired community.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026

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

\_\_\_\_\_  
Alissa Kolodzinski, City Recorder

\_\_\_\_\_  
Jim Bachman, APRC Chair





# Council Business Meeting

Date: June 3, 2026

<b>Agenda Item</b>	Finance Update – Third Quarter FY 26 Financial Update and Forecast
<b>Department</b>	Finance
<b>From</b>	Bryn Morrison, Deputy Finance Director

## TIME ESTIMATE

30

## CATEGORY

Informational - this is to inform the body on a particular topic. No motion or direction needed.

## SUMMARY

On a quarterly basis, the Finance Department presents the current quarter-end financial statements and provides a review of significant items.

## POLICIES, PLANS & GOALS SUPPORTED

Administrative/Governance Goal:

“To ensure ongoing fiscal ability to provide desired and required services at an acceptable level.”

## BACKGROUND AND ADDITIONAL INFORMATION

Presented in this packet are the Financial Statements for the period ending March 31, 2026, which is in the first year of the budget biennium and 75% of the fiscal year.

The **March 2026 Financial Statements** include the following reports:

- Summary of Fund Balances
- Statement of Revenues and Expenditures – City Wide
- Statement of Resources, Requirements, and Changes in Fund Balance - by Fund
- Preliminary Results of Operations
- Summary of Cash & Investments

## **Revenues –**

For the period ending March 31, 2026, the City received \$78.2M or 76.3% of budgeted revenues for the year, which is 5% more than the prior year.

The year-over-year change in the **Taxes** category is primarily due to the increase in the Public Safety and Wildfire Reduction Fee and the establishment of the Parks Fee.

- The Food and Beverage Tax and Transient Lodging Tax are collected on a quarterly basis, and the second quarter was due January 31. The City has shown an increase over the previous year for the Food and Beverage tax of 106.2%. The City has ended its contract with a third party provider for management and collection of the food and beverage tax and, effective July 1, will bring back inhouse to ensure closer monitoring of collection. The State of Oregon continues to collect the Transient Lodging Tax on behalf of the City and it has increased over the previous year 110.1%.





# Council Business Meeting

**License and Permit** activity has increased since the last quarterly report compared to the prior year, up from 87.1% to 102.9%.

**Intergovernmental Revenue** is higher than the previous year with the year over year change of 153.4% due to increased grant revenue for Public Works for upgrades to the TAP system and conflagration reimbursement for the Fire Department. State revenue sharing, which includes Gasoline Tax and Liquor Tax, has increased slightly from the prior year.

**Charges for Services Revenue** are lower than the previous year primarily due to a decrease in electric revenue due to a mild winter.

**Fines and Forfeiture Revenue** are higher than the previous year with the year over year change of 118.4% primarily due to increased Parking fine revenue.

**Interest on Investment Revenue** is lower than the previous year resulting in a year over year change of 78.7%. The Local Government Investment Pool rates are higher than rates offered by others at this time at 4%.

**Miscellaneous Revenues** are higher than the previous year with the year over year change of 656.2% due to the sale of clean fuel credits in the Electric Fund and decommissioned assets in the Equipment Fund.

## Expenditures -

For the period ending March 31, 2026, fund expenditures are within budget expectations. Personnel Services is at 70.2% of budget and Materials and Services is 68.8% of budget. Debt Service is trending as expected based on debt repayment schedules. Capital Outlay is trending as expected based on the timing of Capital projects.

## Ending Fund Balances, Cash & Other -

As of March 31, 2026, Total Fund Balances City-Wide was \$84.8M, which was \$5M or 5.6% lower than the previous year. The General Fund Ending Fund Balance was \$16.8M, which was \$3.2M or 15.8% less than the prior year as expected when the 2025/27 biennium budget was developed and adopted.

A supplemental budget was approved by Council April 21, 2026 for the Capital Improvement Fund due to cost overruns for the Community Center and Pioneer Hall and the balance will be reflected in the April Financial Report.

The Street, Water, and Telecommunication Funds are showing a decrease in the ending fund balance due to Capital Projects that are underway.

**Cash and Investments** balance is \$79.2M which is lower than the previous year but consistent with expectations due to capital projects.

**Ashland Parks and Recreation Financial Update:** Revenue for the period ending March 31, 2026 in the General Fund is \$146,751 which is slightly higher than the same time period the previous year, excluding Park Maintenance Agreements and Parks Grants. Expenditures are within budget expectations with the General Fund Personnel Services at 67.4% and Materials and Services at 64.1%. The Parks Capital Improvement Fund balance is \$3,478,241 as of March 31, 2026 with large capital projects planned for the next year of the biennium including East Main Park.

**Utility Receivables Update:** The City's Utility Billing division continues to pursue delinquent balances owed on Utility Accounts. Unfortunately, due to staffing shortages, the effectiveness of the process has reduced in the last two months. As of March 31, 2026, the outstanding receivables are as follows:





# Council Business Meeting

## Utility Billing Receivable

<b>Fund:</b>	<b>As of March 31, 2026</b>	<b>Total Delinquent</b>
General	\$ 707,619	\$ 386,927
Street	234,285	128,360
Wildfire Risk Reduction	74,457	24,260
Water	727,550	356,324
Wastewater	684,375	302,743
Stormwater	85,088	34,478
Electric	2,133,194	1,195,409
Telecommunications	391,373	202,489
	<u>\$ 5,037,942</u>	<u>\$ 2,630,991</u>

**Amount on payment plans:** \$ 1,271,006

**Amount without payment plans:** \$ 1,359,985

**Financial Forecast Update:** Additional adjustments have been made to the Financial Forecast for the General Fund since the last update was provided February 11, 2026. These adjustments include:

- Increased Fuel Costs
- Increased Fire Department Overtime costs due to mild winter and dry conditions on fire season
- Food and Beverage Tax sunseting December 31, 2030

Additional items that will need to be monitored are unfunded Capital needs, the impact to the City on the future of SOU, the impact to the City on the closure of most of Ashland Community Hospital.

### FISCAL IMPACTS

### SUGGESTED ACTIONS, MOTIONS, AND/OR OPTIONS

N/A

### REFERENCES & ATTACHMENTS

1. Mar26 FY26 Financial Report
2. Forecast for General Fund Scenario 1 Joint Meeting 060326
3. Forecast for General Fund Scenario 2 Joint Meeting 060326





**City of Ashland**  
**Summary of Fund Balances**  
Preliminary as of March 31, 2026

Fund	Balance March 31, 2026	Balance March 31, 2025	Change From FY 2025	Assigned Ending Fund Balance	Unassigned Ending Fund Balance	2025-2026 Requirements	Over(Under) Requirements
General Fund	\$ 16,845,134	\$ 20,008,282	\$ (3,163,148)	989,684	15,855,450	6,935,840	229%
Tourism Fund	1,003,509	917,872	85,637	1,003,509	-	No Policy	N/A
Housing Fund	164,213	183,691	(19,478)	164,213	-	No Policy	N/A
Community Block Grant Fund	33,553	25,095	8,458	33,553	-	No Policy	N/A
Reserve Fund	2,039,045	1,959,638	79,407	2,039,045	-	No Policy	N/A
Street Fund	3,228,079	3,905,681	(677,602)	3,228,079	-	1,243,454	260%
SDC Street Fund	2,841,059	2,418,034	423,025	2,841,059	-	No Policy	N/A
Wildfire Risk Reduction Fund	272,045	-	272,045	272,045	-	57,394	474%
Airport Fund	434,227	423,653	10,574	434,227	-	162,862	267%
Capital Improvements Fund	(143,359)	138,556	(281,915)	-	(143,359)	No Policy	N/A
Parks Capital Improvements Fund	3,478,240	3,311,958	166,281	3,478,240	-	No Policy	N/A
SDC Parks Fund	522,201	462,060	60,140	522,201	-	No Policy	N/A
Debt Service Fund	580,024	1,097,600	(517,576)	580,024	-	No Policy	N/A
Water Fund	15,976,727	19,283,167	(3,306,440)	6,000,000	9,976,727	3,021,117	330%
SDC Water Fund	618,357	1,013,276	(394,919)	618,357	-	No Policy	N/A
Wastewater Fund	7,591,477	7,204,736	386,741	-	7,591,477	2,187,956	347%
SDC Wastewater Fund	2,904,677	2,647,383	257,294	2,904,677	-	No Policy	N/A
Storm Drain Fund	2,232,052	2,135,821	96,231	-	2,232,052	237,612	939%
SDC Storm Drain Fund	71,861	47,222	24,639	71,861	-	No Policy	N/A
Electric Fund	9,273,371	9,140,888	132,482	-	9,273,371	4,648,750	199%
Telecommunications Fund	2,589,627	2,978,179	(388,552)	-	2,589,627	677,544	382%
Insurance Services Fund	2,409,631	2,190,979	218,652	2,409,631	-	1,421,579	170%
Equipment Fund	8,874,644	7,338,800	1,535,844	8,874,644	-	2,271,000	391%
Cemetery Trust Fund	976,945	989,551	(12,606)	976,945	-	No Policy	N/A
	<u>\$ 84,817,338</u>	<u>\$ 89,822,121</u>	<u>\$ (5,004,782)</u>	<u>37,441,999</u>	<u>47,375,345</u>		
<b>Total Fund Balances</b>	<u>\$ 84,817,338</u>	<u>\$ 89,822,121</u>	<u>\$ (5,004,782)</u>				
<u>Restricted and Committed Funds</u>							
Restricted	\$ 13,197,574	\$ 17,160,976	\$ (3,963,402)				
Committed	24,244,419	24,949,972	(705,553)				
Unassigned	47,375,345	47,711,173	(335,828)				
<b>Total Fund Balances</b>	<u>\$ 84,817,338</u>	<u>\$ 89,822,121</u>	<u>\$ (5,004,783)</u>				



## City of Ashland Statement of Revenues and Expenditures - City Wide

Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 Year-To-Date Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-To-Date Actuals	Fiscal Year 2025 End -of-Year Actuals	Percent Collected / Expended
<b>City-Wide Revenues</b>							
Taxes	\$ 25,866,094	\$ 32,326,291	80.0%	108.7%	\$ 23,800,560	\$ 28,517,601	83.5%
Licenses and Permits	858,612	1,273,955	67.4%	102.9%	834,476	1,101,054	75.8%
Intergovernmental Revenues	3,465,509	5,552,709	62.4%	153.4%	2,259,815	4,115,134	54.9%
Charges for Services - Rate & Internal	42,386,868	58,084,734	73.0%	98.3%	43,111,401	54,783,108	78.7%
Charges for Services - Misc. Service fees	453,878	672,000	67.5%	105.7%	429,444	564,371	76.1%
System Development Charges	460,800	555,000	83.0%	85.3%	539,926	721,708	74.8%
Fines and Forfeitures	186,841	229,500	81.4%	118.4%	157,799	182,961	86.2%
Assessment Payments	-	3,000	0.0%	0.0%	4,915	4,915	100.0%
Interest on Investments	2,367,676	3,405,000	69.5%	78.7%	3,009,630	3,887,246	77.4%
Miscellaneous Revenues	2,191,565	402,150	545.0%	656.2%	333,984	381,970	87.4%
<b>Total Revenues</b>	<b>78,237,843</b>	<b>102,504,339</b>	<b>76.3%</b>	<b>105.0%</b>	<b>74,481,948</b>	<b>94,260,069</b>	<b>79.0%</b>
<b>Budgetary Resources:</b>							
Other Financing Sources	185,584	41,010,975	0.5%	-224.7%	82,592	1,042,229	7.9%
Transfers In	2,666,422	2,599,613	102.6%	62.9%	4,236,394	5,382,661	78.7%
Total Budgetary Resources	2,852,006	43,610,588	6.5%	66.0%	4,318,986	6,424,890	67.2%
<b>Total Resources</b>	<b>81,089,849</b>	<b>146,114,927</b>	<b>55.5%</b>	<b>102.9%</b>	<b>78,800,934</b>	<b>100,684,959</b>	<b>78.3%</b>
<b>City-Wide Expenditures</b>							
Personnel Services	31,804,572	45,305,990	70.2%	104.9%	30,332,274	40,248,933	75.4%
Materials and Services	32,082,721	46,636,551	68.8%	93.9%	34,168,140	44,990,336	75.9%
Debt Service	1,497,998	3,567,068	42.0%	60.8%	2,461,887	2,958,133	83.2%
<b>Total Operating Expenditures</b>	<b>65,385,291</b>	<b>95,509,609</b>	<b>68.5%</b>	<b>97.6%</b>	<b>66,962,300</b>	<b>88,197,401</b>	<b>75.9%</b>
Capital Construction							
Capital Outlay	13,392,566	33,096,776	40.5%	194.2%	6,896,578	11,049,592	62.4%
Transfers Out	2,666,422	2,599,613	102.6%	62.9%	4,236,394	5,382,661	78.7%
Contingencies	-	2,743,413	0.0%	N/A	-	-	N/A
Total Budgetary Requirements	2,666,422	5,343,026	49.9%	62.9%	4,236,394	5,382,661	78.7%
<b>Total Requirements</b>	<b>81,444,279</b>	<b>133,949,411</b>	<b>60.8%</b>	<b>104.3%</b>	<b>78,095,272</b>	<b>104,629,653</b>	<b>74.6%</b>
Excess (Deficiency) of Resources over Requirements	(354,431)	12,165,516	102.9%	-50.2%	705,662	(3,944,694)	-17.9%
Working Capital Carryover	85,171,768	81,478,779	104.5%	95.6%	89,116,462	89,116,462	100.0%
<b>Unappropriated Ending Fund Balance</b>	<b>\$ 84,817,338</b>	<b>\$ 93,644,295</b>	<b>90.6%</b>	<b>94.4%</b>	<b>\$ 89,822,124</b>	<b>\$ 85,171,768</b>	<b>105.5%</b>



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of March 31, 2026  
 (75% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
<b>110 General Fund Revenues</b>							
Taxes	\$ 22,594,733	\$ 26,791,393	84.3%	106.0%	\$ 21,315,475	\$ 24,424,056	87.3%
Licenses and Permits	858,612	1,273,955	67.4%	102.9%	834,476	1,101,054	75.8%
Intergovernmental	750,626	940,554	79.8%	113.3%	662,394	1,204,430	55.0%
Charges for Services	7,893,843	10,907,625	72.4%	100.6%	7,846,148	11,121,520	70.5%
Fines	186,841	229,500	81.4%	118.4%	157,799	182,961	86.2%
Interest on Investments	438,314	851,000	51.5%	65.4%	669,783	850,261	78.8%
Miscellaneous	53,527	13,150	407.1%	35.4%	151,144	169,950	88.9%
Transfer In (Street Fund)	135,000	135,000	100.0%	N/A	-	-	N/A
Transfer In (Parks General Fund)	-	-	N/A	0.0%	631,966	631,966	100.0%
Transfer In (Debt Service Fund)	900,000	900,000	100.0%	N/A	-	-	N/A
Transfer In (Parks CIP)	422,545	422,545	100.0%	100.0%	422,545	422,545	100.0%
Transfer In (Water Fund)	-	-	N/A	0.0%	50,000	50,000	100.0%
Transfer In (Parks Equipment Fund)	-	-	N/A	0.0%	473,608	473,608	100.0%
Transfer In (Health Benefits Fund)	-	-	N/A	0.0%	2,225,545	2,225,545	100.0%
Transfer In (Cemetery)	59,131	75,000	78.8%	161.6%	36,587	47,111	77.7%
Total Revenues and Other Sources	34,293,172	42,539,722	80.6%	96.7%	35,477,470	42,905,007	82.7%
<b>110 General Fund Expenditures</b>							
Administration Department	3,879,198	4,320,512	89.8%	157.1%	2,468,504	3,477,326	71.0%
Administration - Municipal Court	424,237	574,893	73.8%	108.2%	391,997	559,658	70.0%
Information Technology Department	903,470	1,372,610	65.8%	73.1%	1,235,744	1,612,123	76.7%
Finance Department	2,442,608	3,400,447	71.8%	97.4%	2,507,701	3,263,434	76.8%
City Recorder	-	-	N/A	0.0%	187,097	268,303	69.7%
Police Department	6,381,246	9,382,322	68.0%	95.3%	6,692,833	8,844,074	75.7%
Fire and Rescue Department	8,462,740	11,894,743	71.1%	91.2%	9,280,472	12,167,031	76.3%
Public Works Department	2,634,182	4,325,333	60.9%	106.0%	2,484,177	3,108,118	79.9%
Community Development	1,597,723	2,389,405	66.9%	101.7%	1,570,809	2,131,635	73.7%
Parks Department	5,130,906	7,750,540	66.2%	93.3%	5,497,080	7,812,768	70.4%
Transfer out (Tourism Fund)	36,639	53,961	67.9%	N/A	-	-	N/A
Transfer Out (Housing Fund)	100,000	100,000	100.0%	0.0%	-	100,000	0.0%
Transfer Out (Capital Improvements)	200,000	100,000	200.0%	200.0%	100,000	1,064,446	9.4%
Transfer Out (Debt Service Fund)	153,000	153,000	100.0%	139.1%	110,000	181,297	60.7%
Transfer Out (Equipment Fund)	473,607	473,607	100.0%	N/A	-	-	N/A
Transfer Out (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of March 31, 2026  
 (75% of Fiscal Year)

	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual		Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
			Percent Collected / Expended			Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year			
Contingency	-	1,256,376	0.0%		0.0%	-	-	N/A
Total Expenditures and Other Uses	32,820,057	47,548,249	69.0%		100.9%	32,526,914	44,590,713	72.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,473,115	(5,008,527)	129.4%		49.9%	2,950,557	(1,685,706)	-175.0%
Beginning Fund Balance	15,372,019	16,340,214	94.1%		90.1%	17,057,725	17,057,725	100.0%
Ending Fund Balance	\$ 16,845,134	\$ 11,331,687	148.7%		84.2%	\$ 20,008,282	\$ 15,372,019	130.2%
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds		989,684						
Unassigned Fund Balance		\$ 15,855,450						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>211 Parks General Fund</b>							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	631,966	631,966	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	631,966	631,966	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	N/A	N/A	(631,966)	(631,966)	100.0%
Beginning Fund Balance	-	-	N/A	N/A	631,966	631,966	100.0%
Ending Fund Balance	\$ -	\$ -	N/A	N/A	\$ (0)	\$ -	N/A
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					





**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>240 Housing Fund</b>							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	3,677	8,000	46.0%	36.3%	10,141	12,894	78.6%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	100,000	100,000	100.0%	N/A	-	100,000	0.0%
Total Revenues and Other Sources	103,677	108,000	96.0%	1022.4%	10,141	112,894	9.0%
Personnel Services	-	-	N/A	N/A	-	-	0.0%
Materials and Services	66,940	218,642	30.6%	N/A	79,092	238,060	33.2%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	66,940	218,642	30.6%	N/A	79,092	238,060	33.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	36,737	(110,642)	133.2%	-53.3%	(68,951)	(125,166)	55.1%
Beginning Fund Balance	127,476	110,642	115.2%	50.5%	252,642	252,642	100.0%
Ending Fund Balance	\$ 164,213	\$ -	0.0%	89.4%	\$ 183,691	\$ 127,476	144.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	164,213						
Unassigned Fund Balance	\$ -						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of March 31, 2026  
 (75% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual		Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Year 2025 End-of-Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
<b>250 Community Development Block Fund</b>									
Intergovernmental	\$ 30,130	\$ 281,943	10.7%	17.2%	\$ 175,344	\$ 191,762	91.4%		
Total Revenues and Other Sources	<u>30,130</u>	<u>281,943</u>	10.7%	17.2%	<u>175,344</u>	<u>191,762</u>	91.4%		
Personnel Services	27,165	39,536	68.7%	74.2%	36,631	32,527	112.6%		
Materials and Services	6,029	279,026	2.2%	4.0%	150,235	159,235	94.3%		
Total Expenditures and Other Uses	<u>33,194</u>	<u>318,562</u>	10.4%	17.8%	<u>186,866</u>	<u>191,762</u>	97.4%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,064)	(36,619)	91.6%	26.6%	(11,522)	-	N/A		
Beginning Fund Balance	<u>36,617</u>	<u>36,619</u>	100.0%	100.0%	<u>36,617</u>	<u>36,617</u>	100.0%		
Ending Fund Balance	<u>\$ 33,553</u>	<u>\$ -</u>	0.0%	133.7%	<u>\$ 25,095</u>	<u>\$ 36,617</u>	68.5%		
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	<u>33,553</u>								
Unassigned Fund Balance	<u>\$ -</u>								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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(75% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 58,499	\$ 82,000	71.3%	81.2%	\$ 72,086	\$ 92,994	77.5%
Total Revenues and Other Sources	58,499	82,000	71.3%	71.3%	72,086	92,994	77.5%
Interfund Loan (Health Benefits Fund)	-	-	N/A	N/A	-	-	N/A
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	58,499	82,000	71.3%	81.2%	72,086	92,994	77.5%
Beginning Fund Balance	<b>1,980,546</b>	1,987,552	99.6%	104.9%	1,887,552	1,887,552	100.0%
Ending Fund Balance	<b>\$ 2,039,045</b>	<b>\$ 2,069,552</b>	98.5%	104.1%	<b>\$ 1,959,638</b>	<b>\$ 1,980,546</b>	98.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,039,045						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Year 2025 End-of- Year Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year				
<b>260 Street Fund</b>									
Taxes	\$ 1,327,053	\$ 2,600,000	51.0%	106.2%	\$ 1,249,599	\$ 2,216,306		56.4%	
Intergovernmental	1,344,247	1,753,294	76.7%	101.2%	1,327,882	1,744,738		76.1%	
Charges for Services - Rates	1,284,244	1,756,100	73.1%	100.9%	1,272,978	1,584,730		80.3%	
Charges for Services - Misc. Service Fees	-	15,000	0.0%	N/A	-	-		N/A	
System Development Charges	-	-	N/A	N/A	-	-		N/A	
Assessments	-	3,000	0.0%	0.0%	4,915	4,915		100.0%	
Interest on Investments	93,864	80,000	117.3%	70.7%	132,807	165,230		80.4%	
Miscellaneous	14,846	-	N/A	535.9%	2,770	2,801		98.9%	
Other Financing Sources	-	7,215,157	0.0%	N/A	-	-		N/A	
Total Revenues and Other Sources	<u>4,064,254</u>	<u>13,422,551</u>	30.3%	101.8%	<u>3,990,952</u>	<u>5,718,719</u>		69.8%	
Public Works - Ground Maintenance	-	-	N/A	0.0%	203,314	214,089		95.0%	
Public Works - Street Operations	4,853,031	9,974,612	48.7%	114.5%	4,239,058	5,707,140		74.3%	
Public Works - Street Operations Debt	-	429,625	0.0%	0.0%	78,531	81,266		96.6%	
Public Works - Transportation SDC's	-	-	N/A	N/A	-	-		N/A	
Transfer Out (General Fund)	135,000	135,000	100.0%	N/A	-	-		N/A	
Contingency	-	127,493	0.0%	N/A	-	-		N/A	
Total Expenditures and Other Uses	<u>4,988,031</u>	<u>10,666,730</u>	46.8%	110.3%	<u>4,520,903</u>	<u>6,002,495</u>		75.3%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(923,777)	2,755,821	-33.5%	174.3%	(529,951)	(283,776)		186.7%	
Beginning Fund Balance	<u>4,151,856</u>	<u>3,815,163</u>	108.8%	93.6%	<u>4,435,632</u>	<u>4,435,632</u>		100.0%	
Ending Fund Balance	<u>\$ 3,228,079</u>	<u>\$ 6,570,984</u>	49.1%	82.7%	<u>\$ 3,905,681</u>	<u>\$ 4,151,856</u>		94.1%	
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	3,228,079								
Unassigned Fund Balance	<u>\$ -</u>								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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 (75% of Fiscal Year)

	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual		Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
			Percent Collected / Expended	Current Fiscal Year		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
<b>263 SDC Street Fund</b>								
System Development Charges	\$ 133,680	\$ 150,000	89.1%		84.1%	\$ 158,891	\$ 214,998	73.9%
Interest on Investments	94,352	100,000	94.4%		106.1%	88,946	125,608	70.8%
Other Financing Sources	-	-	N/A		N/A	-	536,427	0.0%
Total Revenues and Other Sources	<u>228,032</u>	<u>250,000</u>	91.2%		92.0%	<u>247,838</u>	<u>877,033</u>	28.3%
Materials and Services	-	25,000	0.0%		N/A	-	-	N/A
Capital Outlay	265,573	25,425	1044.5%		N/A	-	116,431	0.0%
Debt Service	52,197	150,000	34.8%		N/A	-	-	N/A
Contingency	-	750	0.0%		N/A	-	-	N/A
Total Expenditures and Other Uses	<u>317,771</u>	<u>201,175</u>	158.0%		N/A	<u>-</u>	<u>116,431</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(89,739)	48,825	-183.8%		-36.2%	247,838	760,602	32.6%
Beginning Fund Balance	<u>2,930,798</u>	2,120,196	138.2%		N/A	<u>2,170,196</u>	<u>2,170,196</u>	100.0%
Ending Fund Balance	<u>\$ 2,841,059</u>	<u>\$ 2,169,021</u>	131.0%		117.5%	<u>\$ 2,418,034</u>	<u>\$ 2,930,798</u>	82.5%
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	<u>2,841,059</u>							
Unassigned Fund Balance	<u>\$ -</u>							



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
<b>265 Wildfire Risk Reduction Fund</b>							
Taxes	\$ 595,211	\$ 938,898	63.4%	N/A	\$ -	\$ -	N/A
Intergovernmental	9,313	192,918	4.8%	N/A	-	-	N/A
Interest on Investments	2,263	-	N/A	N/A	-	-	N/A
Transfer In (Water Fund)	50,000	50,000	100.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>656,787</u>	<u>1,181,816</u>	55.6%	N/A	<u>-</u>	<u>-</u>	N/A
Personnel Services	343,399	652,939	52.6%	N/A	-	-	N/A
Materials and Services	41,344	112,318	36.8%	N/A	-	-	N/A
Contingency	-	22,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>384,743</u>	<u>788,215</u>	48.8%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	272,045	393,601	69.1%	N/A	-	-	N/A
Beginning Fund Balance	<u>-</u>	<u>-</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Ending Fund Balance	<u>\$ 272,045</u>	<u>\$ 393,601</u>	69.1%	N/A	<u>\$ -</u>	<u>\$ -</u>	N/A
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 272,045</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>280</b>							
<b>Airport Fund</b>							
Intergovernmental	\$ 112,450	\$ 1,314,000	8.6%	N/A	\$ (4,035)	\$ (4,035)	100.0%
Charges for Services - Rates	158,414	190,000	83.4%	121.1%	130,770	191,287	68.4%
Interest on Investments	11,490	10,000	114.9%	86.4%	13,294	17,903	74.3%
Miscellaneous	-	-	N/A	N/A	-	2,000	0.0%
Other Financing Sources	-	171,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>282,354</u>	<u>1,685,000</u>	16.8%	201.6%	<u>140,029</u>	<u>207,155</u>	67.6%
Materials and Services	148,022	209,718	70.6%	330.0%	44,861	73,572	61.0%
Capital Outlay	131,198	1,520,000	8.6%	1457.8%	9,000	39,975	22.5%
Contingency	-	6,292	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>279,220</u>	<u>1,736,010</u>	16.1%	518.4%	<u>53,861</u>	<u>113,547</u>	47.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,134	(51,010)	106.1%	3.6%	86,167	93,608	92.1%
Beginning Fund Balance	<u>431,093</u>	<u>242,850</u>	177.5%	127.7%	<u>337,485</u>	<u>337,485</u>	100.0%
Ending Fund Balance	<u>\$ 434,227</u>	<u>\$ 191,840</u>	226.3%	102.5%	<u>\$ 423,653</u>	<u>\$ 431,093</u>	98.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	434,227						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
<b>410 Capital Improvements Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Misc. Service fees	-	-	N/A	0.0%	(159,264)	(159,264)	100.0%
Interest on Investments	6,238	22,000	28.4%	20.3%	30,739	37,072	82.9%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	200,000	100,000	200.0%	200.0%	100,000	1,064,446	9.4%
<b>Total Revenues and Other Sources</b>	<b>206,238</b>	<b>122,000</b>	<b>169.0%</b>	<b>-723.0%</b>	<b>(28,525)</b>	<b>942,254</b>	<b>-3.0%</b>
Public Works - Capital Outlay	722,336	636,634	113.5%	89.1%	810,463	1,547,059	52.4%
Finance - Open Space (Parks)	-	-	N/A	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	-	-	N/A	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>722,336</b>	<b>636,634</b>	<b>113.5%</b>	<b>89.1%</b>	<b>810,463</b>	<b>1,547,059</b>	<b>52.4%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(516,098)	(514,634)	-0.3%	61.5%	(838,988)	(604,805)	138.7%
Beginning Fund Balance	<b>372,739</b>	514,634	72.4%	38.1%	977,544	977,544	100.0%
Ending Fund Balance	<b>\$ (143,359)</b>	\$ -	0.0%	-103.5%	<b>\$ 138,556</b>	<b>\$ 372,739</b>	37.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<b>\$ (143,359)</b>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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(75% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
<b>411 Parks Capital Improvement Fund</b>									
Taxes	\$ 454,470	\$ 885,000	51.4%	106.2%	\$ 427,945	\$ 759,009		56.4%	
Intergovernmental	21,420	860,000	2.5%	N/A	-	-		N/A	
Interest on Investments	99,171	143,000	69.4%	73.4%	135,019	169,874		79.5%	
Miscellaneous	163,495	-	N/A	N/A	-	-		N/A	
Total Revenues and Other Sources	<u>738,556</u>	<u>1,888,000</u>	39.1%	131.2%	<u>562,964</u>	<u>928,883</u>		60.6%	
Materials and Services	-	-	N/A	N/A	-	-		N/A	
Capital Outlay	41,092	4,093,000	1.0%	19.2%	214,068	552,625		38.7%	
Transfer Out (Debt Service Fund)	136,000	136,000	100.0%	73.3%	185,643	185,643		100.0%	
Transfer Out (General Fund)	422,545	422,545	100.0%	100.0%	422,545	422,545		100.0%	
Total Expenditures and Other Uses	<u>599,637</u>	<u>4,651,545</u>	12.9%	72.9%	<u>822,256</u>	<u>1,160,813</u>		70.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	138,920	(2,763,545)	105.0%	-53.6%	(259,292)	(231,930)		111.8%	
Beginning Fund Balance	<u>3,339,320</u>	3,934,374	84.9%	93.5%	<u>3,571,250</u>	<u>3,571,250</u>		100.0%	
Ending Fund Balance	<u>\$ 3,478,240</u>	<u>\$ 1,170,829</u>	297.1%	105.0%	<u>\$ 3,311,958</u>	<u>\$ 3,339,320</u>		99.2%	
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	3,478,240								
Unassigned Fund Balance	<u>\$ -</u>								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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 (75% of Fiscal Year)

	Budget to Actual				Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Current Fiscal Year		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
<b>413 SDC Parks Fund</b>								
System Development Charges - Parks	\$ 27,890	\$ 50,000	55.8%	94.1%	\$ 29,653	\$ 42,508	69.8%	
Interest on Investments	14,402	19,000	75.8%	96.0%	15,005	19,999	75.0%	
Other Financing Sources	-	-	N/A	N/A	-	-	N/A	
Total Revenues and Other Sources	42,292	69,000	61.3%	94.7%	44,658	62,507	71.4%	
Materials and Services	-	-	N/A	N/A	-	-	N/A	
Capital Outlay	-	325,000	0.0%	N/A	-	-	N/A	
Contingency	-	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	-	325,000	0.0%	N/A	-	-	N/A	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	42,292	(256,000)	116.5%	94.7%	44,658	62,507	71.4%	
Beginning Fund Balance	479,909	476,362	100.7%	115.0%	417,402	417,402	100.0%	
Ending Fund Balance	\$ 522,201	\$ 220,362	237.0%	113.0%	\$ 462,060	\$ 479,909	96.3%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	522,201							
Unassigned Fund Balance	\$ -							



**City of Ashland**  
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(75% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
<b>530 Debt Services</b>									
Taxes	\$ 197,193	\$ 211,000	93.5%	101.3%	\$ 194,593	\$ 203,011			95.9%
Charges for Services - Internal	-	-	N/A	0.0%	946,196	1,261,595			75.0%
Interest on Investments	28,286	1,000	2828.6%	196.5%	14,394	25,929			55.5%
Transfer In ( General Fund)	153,000	153,000	100.0%	139.1%	110,000	181,297			60.7%
Transfer In ( Parks CIP)	136,000	136,000	100.0%	73.3%	185,643	185,643			100.0%
Total Revenues and Other Sources	<u>514,480</u>	<u>501,000</u>	102.7%	35.5%	<u>1,450,827</u>	<u>1,857,475</u>			78.1%
Debt Service	135,868	493,976	27.5%	9.7%	1,403,526	1,806,362			77.7%
Transfer Out (General Fund)	900,000	900,000	100.0%	N/A	-	-			N/A
Total Expenditures and Other Uses	<u>1,035,868</u>	<u>1,393,976</u>	74.3%	73.8%	<u>1,403,526</u>	<u>1,806,362</u>			77.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(521,388)	(892,976)	41.6%	-1102.3%	47,301	51,113			92.5%
Beginning Fund Balance	<u>1,101,412</u>	<u>1,097,889</u>	100.3%	104.9%	<u>1,050,299</u>	<u>1,050,299</u>			100.0%
Ending Fund Balance	<u>\$ 580,024</u>	<u>\$ 204,913</u>	283.1%	52.8%	<u>\$ 1,097,600</u>	<u>\$ 1,101,412</u>			99.7%
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	580,024								
Unassigned Fund Balance	<u>\$ -</u>								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Budget to Actual				Actual to Actual			Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Prior Fiscal Year			
	Current Fiscal Year							Prior Fiscal Year		
<b>670 Water Fund</b>										
Intergovernmental	\$ 1,050,170	\$ -	N/A	1069.1%	\$ 98,229	\$ 693,933		14.2%		
Charges for Services - Rates	7,214,175	10,827,000	66.6%	102.5%	7,041,376	8,910,870		79.0%		
Charges for Services - Misc. Service Fees	36,846	89,000	41.4%	58.5%	62,983	80,159		78.6%		
Interest on Investments	492,056	749,000	65.7%	76.3%	644,570	832,320		77.4%		
Miscellaneous	6,284	25,000	25.1%	217.2%	2,893	2,938		98.5%		
Other Financing Sources	-	21,000,000	0.0%	N/A	-	-		N/A		
Total Revenues and Other Sources	<u>8,799,532</u>	<u>32,690,000</u>	26.9%	112.1%	<u>7,850,051</u>	<u>10,520,220</u>		74.6%		
Public Works - Conservation	84,051	302,100	27.8%	123.5%	68,084	87,300		78.0%		
Public Works - Water Supply	733,302	3,658,164	20.0%	208.3%	352,010	466,146		75.5%		
Public Works - Water Supply Debt	118,500	118,501	100.0%	100.0%	118,500	118,500		100.0%		
Public Works - Water Distribution	4,503,245	6,198,868	72.6%	115.8%	3,887,213	6,302,878		61.7%		
Public Works - Water Distribution Debt	203,729	208,283	97.8%	101.5%	200,734	207,306		96.8%		
Public Works - Water Treatment	5,561,890	5,167,792	107.6%	485.1%	1,146,499	1,752,353		65.4%		
Public Works - Water Treatment Debt	359,780	359,922	100.0%	100.0%	359,687	359,890		99.9%		
Transfer Out (Wildfire Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000		100.0%		
Contingency	-	236,122	0.0%	N/A	-	-		N/A		
Total Expenditures and Other Uses	<u>11,614,497</u>	<u>16,299,752</u>	71.3%	187.9%	<u>6,182,728</u>	<u>9,344,373</u>		66.2%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,814,965)	16,390,248	-17.2%	-168.8%	1,667,323	1,175,847		141.8%		
Beginning Fund Balance	<u>18,791,692</u>	17,413,662	107.9%	106.7%	<u>17,615,845</u>	<u>17,615,845</u>		100.0%		
Ending Fund Balance	<u>\$ 15,976,727</u>	<u>\$ 33,803,910</u>	47.3%	82.9%	<u>\$ 19,283,167</u>	<u>\$ 18,791,692</u>		102.6%		
<b>Reconciliation of Fund Balance:</b>										
Restricted and Committed Funds	6,000,000									
Unassigned Fund Balance	<u>\$ 9,976,727</u>									



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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 (75% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
<b>673 SDC Water Fund</b>									
System Development Charges - Water	\$ 132,121	\$ 175,000	75.5%	95.8%	\$ 137,953	\$ 192,551			71.6%
Interest on Investments	23,907	42,000	56.9%	69.7%	34,275	45,257			75.7%
Miscellaneous	-	-	N/A	N/A	-	-			N/A
Other Financing Sources	-	3,628,990	0.0%	N/A	-	-			N/A
Total Revenues and Other Sources	<u>156,027</u>	<u>3,845,990</u>	4.1%	90.6%	<u>172,228</u>	<u>237,808</u>			72.4%
Materials and Services	-	150,000	0.0%	0.0%	-	-			N/A
Capital Outlay	393,014	2,350,609	16.7%	16.7%	4,093	24,513			16.7%
Public Works - Debt SDC's	121,214	203,093	59.7%	59.7%	121,214	203,092			59.7%
Contingency	-	10,593	0.0%	N/A	-	-			N/A
Total Expenditures and Other Uses	<u>514,228</u>	<u>2,714,295</u>	18.9%	18.9%	<u>125,307</u>	<u>227,605</u>			55.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(358,201)	1,131,695	-31.7%	-763.4%	46,921	10,203			459.9%
Beginning Fund Balance	<u>976,558</u>	649,599	150.3%	101.1%	966,355	966,355			100.0%
Ending Fund Balance	<u>\$ 618,357</u>	<u>\$ 1,781,294</u>	34.7%	61.0%	<u>\$ 1,013,276</u>	<u>\$ 976,558</u>			103.8%
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	618,357								
Unassigned Fund Balance	<u>\$ -</u>								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Budget to Actual				Actual to Actual			Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals		
	Current Fiscal Year				Prior Fiscal Year			
<b>675 Wastewater Fund</b>								
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ (7,442)	0.0%	
Intergovernmental	-	-	N/A	N/A	-	98,752	0.0%	
Charges for Services - Rates	4,845,100	6,505,000	74.5%	100.4%	4,828,013	6,192,564	78.0%	
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A	
System Development Charges	-	-	N/A	N/A	-	-	N/A	
Interest on Investments	193,885	250,000	77.6%	85.0%	228,129	293,537	77.7%	
Miscellaneous	3,944	-	N/A	15274.8%	26	43	60.0%	
Other Financing Sources	185,584	4,507,052	4.1%	224.7%	82,592	505,802	16.3%	
Total Revenues and Other Sources	<u>5,228,513</u>	<u>11,262,052</u>	46.4%	101.7%	<u>5,138,761</u>	<u>7,083,256</u>	72.5%	
Public Works - Wastewater Collection	1,767,180	3,980,765	44.4%	101.5%	1,741,591	2,584,460	67.4%	
Public Works - Wastewater Collection Debt	46,603	47,701	97.7%	110.9%	42,028	43,631	96.3%	
Public Works - Wastewater Treatment	3,146,044	5,932,884	53.0%	119.6%	2,629,738	3,361,546	78.2%	
Public Works - Wastewater Treatment Debt	250,160	926,579	27.0%	196.8%	127,142	127,142	100.0%	
Contingency	-	223,028	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>5,209,987</u>	<u>11,110,957</u>	46.9%	114.7%	<u>4,540,500</u>	<u>6,116,779</u>	74.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	18,526	151,095	12.3%	3.1%	598,261	966,477	61.9%	
Beginning Fund Balance	<u>7,572,951</u>	<u>5,168,802</u>	146.5%	114.6%	<u>6,606,474</u>	<u>6,606,474</u>	100.0%	
Ending Fund Balance	<u>\$ 7,591,477</u>	<u>\$ 5,319,897</u>	142.7%	105.4%	<u>\$ 7,204,736</u>	<u>\$ 7,572,951</u>	95.1%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 7,591,477</u>							



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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(75% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
<b>677 SDC Sewer Fund</b>									
System Development Charges - Wastewater	\$ 152,167	\$ 150,000	101.4%	76.9%	\$ 197,945	\$ 248,826		79.6%	
Interest on Investments	82,050	110,000	74.6%	98.0%	83,719	112,113		74.7%	
Miscellaneous	-	-	N/A	N/A	-	-		N/A	
Other Financing Sources	-	610,250	0.0%	N/A	-	-		N/A	
Total Revenues and Other Sources	<u>234,217</u>	<u>870,250</u>	26.9%	83.2%	<u>281,664</u>	<u>360,939</u>		78.0%	
Materials and Services	-	-	N/A	N/A	-	-		N/A	
Capital Outlay	56,198	490,875	11.4%	882.1%	6,371	6,371		100.0%	
Contingency	-	-	N/A	N/A	-	-		N/A	
Total Expenditures and Other Uses	<u>56,198</u>	<u>490,875</u>	11.4%	882.1%	<u>6,371</u>	<u>6,371</u>		100.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	178,019	379,375	46.9%	64.7%	275,293	354,568		77.6%	
Beginning Fund Balance	<u>2,726,658</u>	2,632,113	103.6%	114.9%	<u>2,372,090</u>	<u>2,372,090</u>		100.0%	
Ending Fund Balance	<u>\$ 2,904,677</u>	<u>\$ 3,011,488</u>	96.5%	109.7%	<u>\$ 2,647,383</u>	<u>\$ 2,726,658</u>		97.1%	
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	2,904,677								
Unassigned Fund Balance	<u>\$ -</u>								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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(75% of Fiscal Year)

	Budget to Actual				Actual to Actual			Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 Year Actuals	End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year					
<b>680 Stormwater Fund</b>										
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A			N/A
Charges for Services - Rates	605,023	850,000	71.2%	100.3%	603,088	778,512	77.5%			
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A			
System Development Charges	-	-	N/A	N/A	-	-	N/A			
Interest on Investments	60,210	84,000	71.7%	81.1%	74,274	95,489	77.8%			
Miscellaneous	-	-	N/A	N/A	-	2	0.0%			
Other Financing Sources	-	503,526	0.0%	N/A	-	-	N/A			
Total Revenues and Other Sources	665,233	1,437,526	46.3%	98.2%	677,362	874,003	77.5%			
Public Works - Storm Water Operations	559,499	1,731,896	32.3%	89.4%	625,906	821,213	76.2%			
Public Works - Storm Water Operations Debt	10,419	10,725	97.1%	99.0%	10,525	10,944	96.2%			
Contingency	-	22,655	0.0%	N/A	-	-	N/A			
Total Expenditures and Other Uses	569,918	1,765,276	32.3%	89.5%	636,431	832,157	76.5%			
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	95,315	(327,750)	129.1%	232.9%	40,930	41,846	97.8%			
Beginning Fund Balance	2,136,737	2,012,050	106.2%	102.0%	2,094,891	2,094,891	100.0%			
Ending Fund Balance	\$ 2,232,052	\$ 1,684,300	132.5%	104.5%	\$ 2,135,821	\$ 2,136,737	100.0%			
<b>Reconciliation of Fund Balance:</b>										
Restricted and Committed Funds	-	-								
Unassigned Fund Balance	\$ 2,232,052									



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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 (75% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended	
<b>683 SDC Storm Fund</b>								
System Development Charges - Wastewater	\$ 14,943	\$ 30,000	49.8%	96.5%	\$ 15,484	\$ 22,825	67.8%	
Interest on Investments	1,812	1,000	181.2%	127.9%	1,417	1,960	72.3%	
Miscellaneous	-	-	N/A	N/A	-	-	N/A	
Other Financing Sources	-	-	N/A	N/A	-	-	N/A	
<b>Total Revenues and Other Sources</b>	<b>16,755</b>	<b>31,000</b>	<b>54.0%</b>	<b>99.1%</b>	<b>16,901</b>	<b>24,785</b>	<b>68.2%</b>	
Materials and Services	-	-	N/A	N/A	-	-	N/A	
Capital Outlay	-	15,169	0.0%	N/A	-	-	N/A	
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A	
Contingency	-	-	N/A	N/A	-	-	N/A	
<b>Total Expenditures and Other Uses</b>	<b>-</b>	<b>15,169</b>	<b>0.0%</b>	<b>N/A</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	16,755	15,831	105.8%	99.1%	16,901	24,785	68.2%	
Beginning Fund Balance	<b>55,106</b>	36,821	149.7%	181.7%	30,321	30,321	100.0%	
Ending Fund Balance	<b>\$ 71,861</b>	<b>\$ 52,652</b>	<b>136.5%</b>	<b>152.2%</b>	<b>\$ 47,222</b>	<b>\$ 55,106</b>	<b>85.7%</b>	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	71,861							
Unassigned Fund Balance	\$ -							



**City of Ashland**  
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 (75% of Fiscal Year)

	Budget to Actual				Actual to Actual			Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Year 2025 End-of- Year Actuals	Year 2025 End-of- Year Actuals		
	Current Fiscal Year				Prior Fiscal Year					
<b>690 Electric Fund</b>										
Intergovernmental	\$ 147,152	\$ 210,000	70.1%	N/A	\$ -	\$ 185,554		0.0%		
Charges for Services - Rates	13,134,452	17,609,673	74.6%	97.3%	13,500,711	15,581,080		86.6%		
Charges for Services - Misc. Service Fees	181,593	268,000	67.8%	60.3%	301,334	343,727		87.7%		
Interest on Investments	228,224	296,000	77.1%	89.8%	254,240	329,899		77.1%		
Miscellaneous	1,531,962	292,000	524.6%	4076.5%	37,581	56,106		67.0%		
Other Financing Sources	-	3,375,000	0.0%	N/A	-	-		N/A		
Total Revenues and Other Sources	<u>15,223,383</u>	<u>22,050,673</u>	69.0%	108.0%	<u>14,093,865</u>	<u>16,496,366</u>		85.4%		
Electric - Conservation	917,439	1,752,846	52.3%	134.7%	681,050	889,241		76.6%		
Electric - Supply	5,292,862	7,810,000	67.8%	85.9%	6,162,049	7,524,123		81.9%		
Electric - Distribution	6,670,136	9,767,037	68.3%	99.3%	6,714,619	8,903,077		75.4%		
Electric - Transmission	691,389	1,320,000	52.4%	83.0%	832,784	995,637		83.6%		
Debt Service	-	221,812	0.0%	N/A	-	-		N/A		
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-		N/A		
Contingency	-	596,151	0.0%	N/A	-	-		N/A		
Total Expenditures and Other Uses	<u>13,571,826</u>	<u>21,467,846</u>	63.2%	94.3%	<u>14,390,502</u>	<u>18,312,078</u>		78.6%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,651,558	582,827	283.4%	-556.8%	(296,637)	(1,815,712)		16.3%		
Beginning Fund Balance	<u>7,621,813</u>	<u>8,961,820</u>	85.0%	80.8%	<u>9,437,525</u>	<u>9,437,525</u>		100.0%		
Ending Fund Balance	<u>\$ 9,273,371</u>	<u>\$ 9,544,647</u>	97.2%	101.4%	<u>\$ 9,140,888</u>	<u>\$ 7,621,813</u>		119.9%		
<b>Reconciliation of Fund Balance:</b>										
Restricted and Committed Funds	-									
Unassigned Fund Balance	<u>\$ 9,273,371</u>									



**City of Ashland**  
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(75% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	2,218,946	3,060,390	72.5%	106.2%	2,088,521	2,680,273	77.9%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	75,345	110,000	68.5%	73.7%	102,262	128,923	79.3%
Miscellaneous	-	-	N/A	0.0%	1,859	1,875	99.1%
Total Revenues and Other Sources	<u>2,294,291</u>	<u>3,170,390</u>	<u>72.4%</u>	<u>104.6%</u>	<u>2,192,641</u>	<u>2,811,071</u>	<u>78.0%</u>
Personnel Services	763,731	1,159,709	65.9%	105.3%	725,158	951,365	76.2%
Materials & Services	1,091,168	1,538,897	70.9%	102.6%	1,063,551	1,358,651	78.3%
Capital Outlay	698,138	980,344	71.2%	365.7%	190,899	288,467	66.2%
Debt - Transfer to Debt Service Fund	-	-	N/A	0.0%	388,084	517,445	75.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	80,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,553,036</u>	<u>3,759,908</u>	<u>67.9%</u>	<u>107.8%</u>	<u>2,367,691</u>	<u>3,115,928</u>	<u>76.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(258,746)	(589,518)	56.1%	147.8%	(175,050)	(304,857)	57.4%
Beginning Fund Balance	<u>2,848,373</u>	<u>2,733,125</u>	<u>104.2%</u>	<u>90.3%</u>	<u>3,153,230</u>	<u>3,153,230</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,589,627</u>	<u>\$ 2,143,607</u>	<u>120.8%</u>	<u>87.0%</u>	<u>\$ 2,978,179</u>	<u>\$ 2,848,373</u>	<u>104.6%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 2,589,627</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
<b>720 Insurance Service Fund</b>									
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A	N/A
Charges for Services - Internal	1,461,403	1,614,939	90.5%	110.5%	1,321,979	1,772,393	74.6%	74.6%	74.6%
Interest on Investments	56,370	70,000	80.5%	97.1%	58,036	81,682	71.1%	71.1%	71.1%
Miscellaneous	18,951	20,000	94.8%	274.6%	6,902	7,703	89.6%	89.6%	89.6%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A	N/A	N/A
Total Revenues and Other Sources	<u>1,536,724</u>	<u>1,704,939</u>	90.1%	110.8%	<u>1,386,917</u>	<u>1,861,778</u>	74.5%	74.5%	74.5%
Personnel Services	99,553	136,989	72.7%	2217.1%	4,490	4,490	100.0%	100.0%	100.0%
Materials and Services	1,638,161	1,482,566	110.5%	126.5%	1,294,507	1,349,725	95.9%	95.9%	95.9%
Contingency	-	48,587	0.0%	N/A	-	-	N/A	N/A	N/A
Total Expenditures and Other Uses	<u>1,737,715</u>	<u>1,668,142</u>	104.2%	133.8%	<u>1,298,997</u>	<u>1,354,215</u>	95.9%	95.9%	95.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(200,991)	36,797	-546.2%	-228.6%	87,920	507,563	17.3%	17.3%	17.3%
Beginning Fund Balance	<u>2,610,622</u>	<u>2,369,798</u>	110.2%	124.1%	<u>2,103,059</u>	<u>2,103,059</u>	100.0%	100.0%	100.0%
Ending Fund Balance	<u>\$ 2,409,631</u>	<u>\$ 2,406,595</u>	100.1%	110.0%	<u>\$ 2,190,979</u>	<u>\$ 2,610,622</u>	83.9%	83.9%	83.9%
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	2,409,631								
Unassigned Fund Balance	<u>\$ -</u>								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>725 Health Benefits Fund</b>							
Charges for Services	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	2,225,545	2,225,545	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	2,225,545	2,225,545	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	(2,225,545)	(2,225,545)	100.0%
Beginning Fund Balance	-	-	0.0%	N/A	2,225,545	2,225,545	100.0%
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ -	\$ -	N/A
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual		Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Year 2025 End-of-Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
<b>730 Equipment Fund</b>									
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A	
Charges for Services - Internal	3,559,924	4,746,565	75.0%	101.3%	3,513,342	4,684,456	75.0%		
Charges for Services - Misc. Service Fees	235,439	300,000	78.5%	104.9%	224,391	299,749	74.9%		
Interest on Investments	249,012	297,000	83.8%	89.7%	277,573	359,062	77.3%		
Miscellaneous	398,555	52,000	766.5%	304.7%	130,809	138,552	94.4%		
Transfer In (General Fund)	473,607	473,607	100.0%	N/A	-	-	N/A		
Total Revenues and Other Sources	4,916,537	5,869,172	83.8%	118.6%	4,146,115	5,481,819	75.6%		
Public Works - Maintenance	1,827,515	2,681,677	68.1%	96.9%	1,886,430	2,487,239	75.8%		
Public Works - Purchasing and Acquisition	1,804,129	2,271,000	79.4%	82.8%	2,179,205	2,663,150	81.8%		
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A		
Contingency	-	80,450	0.0%	N/A	-	-	N/A		
Total Expenditures and Other Uses	3,631,644	5,033,127	72.2%	89.3%	4,065,634	5,150,389	78.9%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,284,893	836,045	153.7%	1596.5%	80,480	331,430	24.3%		
Beginning Fund Balance	7,589,751	7,471,284	101.6%	104.6%	7,258,321	7,258,321	100.0%		
Ending Fund Balance	\$ 8,874,644	\$ 8,307,329	106.8%	120.9%	\$ 7,338,800	\$ 7,589,751	96.7%		
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	8,874,644								
Unassigned Fund Balance	\$ -								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of March 31, 2026  
 (75% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>731 Parks Equipment Fund</b>							
Charges for Services	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest on Investments	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	473,608	473,608	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	473,608	473,608	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	(473,608)	(473,608)	100.0%
Beginning Fund Balance	-	-	0.0%	N/A	473,608	473,608	100.0%
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ -	\$ -	N/A
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of March 31, 2026  
(75% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended	
<b>810 Cemetery Fund</b>								
Charges for Services	\$ 11,344	\$ 17,442	65.0%	62.1%	\$ 18,278	\$ 23,828	76.7%	
Interest on Investments	29,131	41,000	71.1%	79.6%	36,587	47,111	77.7%	
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%	
Total Revenues and Other Sources	40,975	58,942	69.5%	74.0%	55,365	71,439	77.5%	
Transfer Out (General Fund)	59,131	75,000	78.8%	161.6%	36,587	47,111	77.7%	
Total Expenditures and Other Uses	59,131	75,000	78.8%	161.6%	36,587	47,111	77.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(18,156)	(16,058)	-13.1%	-96.7%	18,778	24,328	77.2%	
Beginning Fund Balance	995,101	970,273	102.6%	102.5%	970,773	970,773	100.0%	
Ending Fund Balance	\$ 976,945	\$ 954,215	102.4%	98.7%	\$ 989,551	\$ 995,101	99.4%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	976,945							
Unassigned Fund Balance	\$ -							

**City of Ashland  
Preliminary Results of Operations**



**Preliminary as of March 31, 2026**

	110 General	230 Tourism Fund	240 Housing	250 CDBG	255 Reserve	260 Street	263 SDC Street	265 Wildfire Risk	280 Airport	410 CIP	411 Parks CIP	413 SDC Parks	530 Debt Service
Carryover	15,372,019	922,621	127,476	36,617	1,980,546	4,151,856	2,930,798	-	431,093	372,739	3,339,320	479,909	1,101,412
Revenues	34,293,172	759,190	103,677	30,130	58,499	4,064,254	228,032	656,787	282,354	206,238	738,556	42,292	514,480
Expenditures	32,820,057	678,302	66,940	33,194	-	4,988,031	317,771	384,743	279,220	722,336	599,637	-	1,035,868
Ending Fund Balance	16,845,134	1,003,509	164,213	33,553	2,039,045	3,228,079	2,841,059	272,045	434,227	(143,359)	3,478,240	522,201	580,024
<b>Unassigned</b>	15,855,450	-	-	-	-	-	-	-	-	(143,359)	-	-	-
<b>Fund Balance Requirement</b>	6,935,840	No Policy	No Policy	No Policy	No Policy	1,243,454	No Policy	57,394	162,862	No Policy	No Policy	No Policy	No Policy
<b>Over (Under) Requirement</b>	8,919,610	N/A	N/A	N/A	N/A	1,984,625	N/A	214,651	271,365	N/A	N/A	N/A	N/A
<b>Over (Under) Requirement</b>	229%	N/A	N/A	N/A	N/A	260%	N/A	474%	267%	N/A	N/A	N/A	N/A

**All numbers below are as of June 30, 2025**

**Restricted For:**

Asset Forfeited (Federal Funds)	40,537	-	-	-	-	-	-	-	-	-	-	-	-
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**Committed For:**

Downtown Parking	370,085	-	-	-	-	-	-	-	-	-	-	-	-
Public Arts	-	36,639	-	-	-	-	-	-	-	-	-	-	-
Future Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-

**All numbers below are as of March 31, 2026**

**Restricted For:**

TLT Tourism (State)	-	966,870	-	-	-	-	-	-	-	-	-	-	-
Grubbs Case	22,235	-	-	-	-	-	-	-	-	-	-	-	-
Briscoe School Rehabilitation	203,493	-	-	-	-	-	-	-	-	-	-	-	-
Addressing Housing Insecurity	353,334	-	-	-	-	-	-	-	-	-	-	-	-
SDC's (State)	-	-	-	-	-	-	2,841,059	-	-	-	-	522,201	-
CDBG (Federal Funds)	-	-	164,213	33,553	-	-	-	-	-	-	-	-	-
Perpetual Care (State)	-	-	-	-	-	-	-	-	-	-	-	-	-
Opioid Money (Federal)	-	-	-	-	-	-	-	-	-	-	-	-	-
Food & Beverage (Voter Approved)	-	-	-	-	-	-	-	-	-	-	3,478,240	-	-

**Committed For:**

Reserve Fund	-	-	-	-	2,039,045	-	-	-	-	-	-	-	-
Airport Activities	-	-	-	-	-	-	-	-	434,227	-	-	-	-
Street Activities	-	-	-	-	-	3,228,079	-	-	-	-	-	-	-
Facilities Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	580,024
Wildfire Activities	-	-	-	-	-	-	-	272,045	-	-	-	-	-
Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Total Reserved</b>	<b>989,684</b>	<b>1,003,509</b>	<b>164,213</b>	<b>33,553</b>	<b>2,039,045</b>	<b>3,228,079</b>	<b>2,841,059</b>	<b>272,045</b>	<b>434,227</b>	<b>-</b>	<b>3,478,240</b>	<b>522,201</b>	<b>580,024</b>
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**City of Ashland  
Preliminary Results of Operations, Continued**

**Preliminary as of March 31, 2026**

	670 Water	673 SDC Water	675 Wastewater	677 SDC WW	680 Storm Drain	683 SDC Storm	690 Electric	695 IT	0720 Insurance	730 Equipment	810 Cem. Trust	Total
Carryover	18,791,692	976,558	7,572,951	2,726,658	2,136,737	55,106	7,621,813	2,848,373	2,610,622	7,589,751	995,101	85,171,768
Revenues	8,799,532	156,027	5,228,513	234,217	665,233	16,755	15,223,383	2,294,291	1,536,724	4,916,537	40,975	81,089,847
Expenditures	11,614,497	514,228	5,209,987	56,198	569,918	-	13,571,826	2,553,036	1,737,715	3,631,644	59,131	81,444,280
Ending Fund Balance	15,976,727	618,357	7,591,477	2,904,677	2,232,052	71,861	9,273,370	2,589,628	2,409,631	8,874,644	976,945	84,817,337
<b>Unassigned</b>	9,976,727	-	7,591,477	-	2,232,052	-	9,273,370	2,589,628	-	-	-	47,375,344
<b>Fund Balance Requirement</b>	3,021,117	No Policy	2,187,956	No Policy	237,612	No Policy	4,648,750	677,544	1,421,579	2,271,000	No Policy	22,865,108
<b>Over (Under) Requirement</b>	6,955,610	N/A	5,403,521	N/A	1,994,440	N/A	4,624,620	1,912,084	988,052	6,603,644	N/A	39,872,221
<b>Over (Under) Requirement</b>	330%	N/A	347%	N/A	939%	N/A	199%	382%	170%	391%	N/A	84%

**All numbers below are as of June 30, 2025**

**Restricted For:**

Asset Forfeited (Federal Funds)	-	-	-	-	-	-	-	-	-	-	-	40,537
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**Committed For:**

Downtown Parking	-	-	-	-	-	-	-	-	-	-	-	370,085
Public Arts	-	-	-	-	-	-	-	-	-	-	-	36,639
Future Capital Projects	6,000,000	-	-	-	-	-	-	-	-	-	-	6,000,000

**All numbers below are as of March 31, 2026**

**Restricted For:**

TLT Tourism (State)	-	-	-	-	-	-	-	-	-	-	-	966,870
Grubbs Case	-	-	-	-	-	-	-	-	-	-	-	22,235
Briscoe School Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	203,493
Addressing Housing Insecurity	-	-	-	-	-	-	-	-	-	-	-	353,334
SDC's (State)	-	618,357	-	2,904,677	-	71,861	-	-	-	-	-	6,958,154
CDBG (Federal Funds)	-	-	-	-	-	-	-	-	-	-	-	197,766
Perpetual Care (State)	-	-	-	-	-	-	-	-	-	-	976,945	976,945
Opioid Money (Federal)	-	-	-	-	-	-	-	-	-	-	-	-
Food & Beverage (Voter Approved)	-	-	-	-	-	-	-	-	-	-	-	3,478,240

**Committed For:**

Reserve Fund	-	-	-	-	-	-	-	-	-	-	-	2,039,045
Airport Activities	-	-	-	-	-	-	-	-	-	-	-	434,227
Street Activities	-	-	-	-	-	-	-	-	-	-	-	3,228,079
Facilities Activities	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Activities	-	-	-	-	-	-	-	-	2,409,631	-	-	2,409,631
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	580,024
Wildfire Activities	-	-	-	-	-	-	-	-	-	-	-	272,045
Vehicle Replacement	-	-	-	-	-	-	-	-	-	8,874,644	-	8,874,644
<b>Total Reserved</b>	<b>6,000,000</b>	<b>618,357</b>	<b>-</b>	<b>2,904,677</b>	<b>-</b>	<b>71,861</b>	<b>-</b>	<b>-</b>	<b>2,409,631</b>	<b>8,874,644</b>	<b>976,945</b>	<b>37,441,993</b>

Restricted For:	13,197,574
Committed For:	24,244,419
	<u>37,441,993</u>



**City of Ashland**  
**Summary of Cash and Investments**  
Preliminary as of March 31, 2026

Fund	Balance March 31, 2026	Balance March 31, 2025	Change From FY 2025
General Fund	\$ 15,506,872	\$ 19,530,570	\$ (4,023,698)
Tourism Fund	1,011,073	923,405	87,668
Housing Fund	164,214	203,328	(39,114)
Community Block Grant Fund	36,443	30,604	5,840
Reserve Fund	2,039,044	1,959,636	79,408
Street Fund	3,253,387	3,547,161	(293,775)
SDC Street Fund	2,969,827	2,418,033	551,793
Wildfire Risk Reduction Fund	202,436	-	202,436
Airport Fund	320,718	430,095	(109,377)
Capital Improvements Fund	(123,363)	270,955	(394,318)
Parks Capital Improvements Fund	3,482,213	3,381,147	101,065
SDC Parks Fund	521,151	462,060	59,090
Debt Service Fund	414,723	931,536	(516,813)
Water Fund	14,576,775	17,765,875	(3,189,100)
SDC Water Fund	632,023	1,013,276	(381,253)
Wastewater Fund	6,425,601	6,059,722	365,879
SDC Wastewater Fund	2,915,424	2,638,455	276,969
Stormwater Fund	2,112,564	1,994,690	117,873
SDC Stormwater Fund	71,523	47,222	24,302
Electric Fund	8,279,676	7,054,855	1,224,821
Telecommunications Fund	2,248,279	2,519,723	(271,444)
Insurance Services Fund	2,248,310	2,053,871	194,438
Equipment Fund	8,934,078	7,333,520	1,600,558
Cemetery Trust Fund	975,723	987,822	(12,099)
	\$ 79,218,713	\$ 83,557,563	\$ (4,338,850)
 <u>Manner of Investment</u>			
General Banking Accounts	(269,956)	\$ 1,605,353	\$ (1,875,309)
Local Government Inv. Pool	54,615,120	52,725,740	1,889,381
City Investments	24,873,549	29,226,471	(4,352,922)
	\$ 79,218,713	\$ 83,557,563	\$ (4,338,850)
<b>Total Cash and Investments</b>	<b>\$ 79,218,713</b>	<b>\$ 83,557,563</b>	<b>\$ (4,338,850)</b>

# General Fund Forecast

## Best Case Scenario

	2024-25 Actual	2025-26 Forecast	Change	2026-27 Forecast	Change	2027-28 Forecast	Change	2028-29 Forecast	Change	2029-30 Forecast	Change	2030-31 Forecast	Change
<b>Revenues</b>	<b>\$42,905,006</b>	<b>\$42,767,275</b>	<b>0%</b>	<b>\$43,246,251</b>	<b>1%</b>	<b>\$44,125,130</b>	<b>2%</b>	<b>\$45,393,291</b>	<b>3%</b>	<b>\$46,671,490</b>	<b>3%</b>	<b>\$47,931,876</b>	<b>3%</b>
Taxes	20,183,671	22,371,155	10%	23,027,439	3%	23,704,694	3%	24,403,594	3%	25,124,836	3%	25,834,708	3%
Franchise Fees	4,240,385	4,410,000	4%	4,910,000	10%	5,106,400	4%	5,310,656	4%	5,523,083	4%	5,744,006	4%
Charges for Services	11,121,520	11,344,268	2%	11,699,840	3%	12,218,069	4%	12,605,428	3%	13,006,648	3%	13,422,249	3%
Intergovernmental Revenue	584,078	595,760	2%	607,675	2%	619,828	2%	632,225	2%	644,869	2%	657,767	2%
Grants	620,352	250,000	-148%	250,000	0%	250,000	0%	250,000	0%	250,000	0%	250,000	0%
Licenses and Permits	1,101,054	1,125,277	2%	1,150,033	2%	664,334	-73%	678,949	2%	693,886	2%	709,152	2%
Fines and Forfeitures	182,961	186,620	2%	190,353	2%	194,160	2%	198,043	2%	202,004	2%	206,044	2%
Operating Transfers In	3,850,774	1,532,545	-151%	497,545	-208%	497,545	0%	497,545	0%	497,545	0%	497,545	0%
Interest on Pooled Investments	850,261	780,000	-9%	740,000	-5%	695,000	-6%	640,000	-9%	550,000	-16%	430,000	-28%
Miscellaneous Revenues	169,950	171,650	1%	173,366	1%	175,100	1%	176,851	1%	178,619	1%	180,405	1%
<b>Expenses</b>	<b>\$44,590,710</b>	<b>\$44,096,359</b>	<b>-1%</b>	<b>\$45,352,510</b>	<b>3%</b>	<b>\$45,261,047</b>	<b>0%</b>	<b>\$46,863,569</b>	<b>3%</b>	<b>\$48,678,141</b>	<b>4%</b>	<b>\$50,547,925</b>	<b>4%</b>
Personal Services	28,941,626	29,652,411	2%	31,020,774	4%	31,523,572	2%	32,869,005	4%	34,282,966	4%	35,769,452	4%
Materials & Services	12,822,638	12,149,305	-6%	12,293,095	1%	12,638,832	3%	13,195,922	4%	13,596,533	3%	13,979,831	3%
Capital Outlay	1,480,203	1,441,142	-3%	885,142	-63%	445,142	-99%	445,142	0%	445,142	0%	445,142	0%
Operating Transfers Out	1,346,243	453,500	-197%	353,500	-28%	653,500	46%	353,500	-85%	353,500	0%	353,500	0%
Contingency Used		400,000	0	800,000	0	0	0	0	0	0	0	0	0
<b>Beginning Fund Balance</b>	<b>\$17,057,723</b>	<b>\$15,372,019</b>		<b>\$14,042,935</b>		<b>\$11,936,676</b>		<b>\$10,800,759</b>		<b>\$9,330,480</b>		<b>\$7,323,830</b>	
<b>Ending Fund Balance</b>	<b>\$15,372,019</b>	<b>\$14,042,935</b>		<b>\$11,936,676</b>		<b>\$10,800,759</b>		<b>\$9,330,480</b>		<b>\$7,323,830</b>		<b>\$4,707,780</b>	
<b>Operating Expenditures</b>	<b>\$41,764,264</b>	<b>\$42,201,717</b>		<b>\$44,113,868</b>		<b>\$44,162,405</b>		<b>\$46,064,927</b>		<b>\$47,879,499</b>		<b>\$49,749,283</b>	
<b>Fund Balance Policy (16.67%)</b>	<b>\$6,962,103</b>	<b>\$7,035,026</b>		<b>\$7,353,782</b>		<b>\$7,361,873</b>		<b>\$7,679,023</b>		<b>\$7,981,512</b>		<b>\$8,293,205</b>	
<b>Excess/(Deficiency)</b>	<b>\$8,409,916</b>	<b>\$7,007,909</b>		<b>\$4,582,894</b>		<b>\$3,438,886</b>		<b>\$1,651,457</b>		<b>(\$657,683)</b>		<b>(\$3,585,425)</b>	
Unassigned	\$13,516,988												

# General Fund Forecast

## Worst Case Scenario

	2024-25 Actual	2025-26 Forecast	Change	2026-27 Forecast	Change	2027-28 Forecast	Change	2028-29 Forecast	Change	2029-30 Forecast	Change	2030-31 Forecast	Change
<b>Revenues</b>	<b>\$42,905,006</b>	<b>\$42,405,049</b>	<b>-1%</b>	<b>\$42,257,900</b>	<b>0%</b>	<b>\$41,931,553</b>	<b>-1%</b>	<b>\$42,928,441</b>	<b>2%</b>	<b>\$44,118,988</b>	<b>3%</b>	<b>\$45,320,778</b>	<b>3%</b>
Taxes	20,183,671	22,228,171	9%	22,776,511	2%	22,589,961	-1%	23,168,948	2%	23,763,911	3%	24,340,875	2%
Franchise Fees	4,240,385	4,325,193	2%	4,455,193	3%	4,544,297	2%	4,635,182	2%	4,727,886	2%	4,822,444	2%
Charges for Services	11,121,520	11,344,268	2%	11,763,931	4%	12,356,163	5%	12,831,294	4%	13,332,270	4%	13,860,615	4%
Intergovernmental Revenue	584,078	584,078	0%	584,078	0%	584,078	0%	584,078	0%	584,078	0%	584,078	0%
Grants	620,352	250,000	-148%	250,000	0%	250,000	0%	250,000	0%	250,000	0%	250,000	0%
Licenses and Permits	1,101,054	1,101,054	0%	1,101,054	0%	601,054	-83%	601,054	0%	601,054	0%	601,054	0%
Fines and Forfeitures	182,961	184,791	1%	186,639	1%	188,505	1%	190,390	1%	192,294	1%	194,217	1%
Operating Transfers In	3,850,774	1,532,545	-151%	497,545	-208%	497,545	0%	497,545	0%	497,545	0%	497,545	0%
Interest on Pooled Investments	850,261	685,000	-24%	473,000	-45%	150,000	-215%	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!
Miscellaneous Revenues	169,950	169,950	0%	169,950	0%	169,950	0%	169,950	0%	169,950	0%	169,950	0%
<b>Expenses</b>	<b>\$44,590,710</b>	<b>\$46,485,850</b>	<b>4%</b>	<b>\$47,704,818</b>	<b>3%</b>	<b>\$47,899,152</b>	<b>0%</b>	<b>\$49,957,358</b>	<b>4%</b>	<b>\$52,407,264</b>	<b>5%</b>	<b>\$55,003,468</b>	<b>5%</b>
Personnel Services	28,941,626	31,948,205	9%	32,771,595	3%	33,560,667	2%	35,244,272	5%	37,057,023	5%	39,013,029	5%
Materials & Services	12,822,638	12,243,004	-5%	12,444,786	2%	12,993,059	4%	13,770,853	6%	14,411,392	4%	15,055,178	4%
Capital Outlay	1,480,203	1,441,142	-3%	985,142	-46%	545,142	-81%	545,142	0%	545,142	0%	545,142	0%
Operating Transfers Out	1,346,243	453,500	-197%	453,500	0%	853,500	47%	453,500	-88%	453,500	0%	453,500	0%
Contingency Used		400,000	0	1,100,000	0	0	0	0	0	0	0	0	0
<b>Beginning Fund Balance</b>	<b>\$17,057,723</b>	<b>\$15,372,019</b>		<b>\$11,291,218</b>		<b>\$5,844,300</b>		<b>(\$123,299)</b>		<b>(\$7,152,216)</b>		<b>(\$15,440,492)</b>	
<b>Ending Fund Balance</b>	<b>\$15,372,019</b>	<b>\$11,291,218</b>		<b>\$5,844,300</b>		<b>(\$123,299)</b>		<b>(\$7,152,216)</b>		<b>(\$15,440,492)</b>		<b>(\$25,123,182)</b>	
<b>Operating Expenditures</b>	<b>\$41,764,264</b>	<b>\$44,591,208</b>		<b>\$46,266,176</b>		<b>\$46,500,510</b>		<b>\$48,958,716</b>		<b>\$51,408,622</b>		<b>\$54,004,826</b>	
<b>Fund Balance Policy (16.67%)</b>	<b>\$6,962,103</b>	<b>\$7,433,354</b>		<b>\$7,712,572</b>		<b>\$7,751,635</b>		<b>\$8,161,418</b>		<b>\$8,569,817</b>		<b>\$9,002,605</b>	
<b>Excess/(Deficiency)</b>	<b>\$8,409,916</b>	<b>\$3,857,864</b>		<b>(\$1,868,272)</b>		<b>(\$7,874,934)</b>		<b>(\$15,313,634)</b>		<b>(\$24,010,309)</b>		<b>(\$34,125,787)</b>	

Unassigned \$13,516,988



# Council Study Session

Date: June 3, 2026

<b>Agenda Item</b>	Parks Fee Discussion
<b>Department</b>	City Manager's Office
<b>From</b>	Jordan Rooklyn, Rachel Dials, Deputy Parks Director

## **TIME ESTIMATE**

30 minutes

## **CATEGORY**

Informational - this is to inform the body on a particular topic. No motion or direction needed.

## **SUMMARY**

An overview of the impacts of the Parks Fee and cost savings efforts to date.

## **POLICIES, PLANS & GOALS SUPPORTED**

- Quality of life that underpins the City's economic vibrancy
- Excellence in governance and city services
- Sustainability through creativity, affordability, and right-sized service delivery

## **BACKGROUND AND ADDITIONAL INFORMATION**

Resolution 2025-13 created a Parks and Recreation Fee of \$5 per month per household, which is charged through resident utility bills. The fee produces approximately \$750,000 per year, or roughly 10% of the Parks Department's operating budget. The fee automatically sunsets on June 30, 2027, unless renewed by the City Council.

The attached table details the actions the Parks Department has taken to-date to decrease annual spending and reduce reliance on the Parks Fee. The reductions total roughly \$319,000 per year in ongoing savings to the department, and roughly \$209,000 in ongoing savings to the City as a whole.

These annual savings will likely be offset, however, by specific costs that are coming in higher than anticipated. For example, health insurance premiums are anticipated to increase 14%, workers' compensation is anticipated to increase 16-30%, and fuel costs are anticipated to increase 30%. The Finance Department is waiting on insurance renewals (June) and the close of FY26 (July) to provide more concrete estimates on FY27 projections for the Parks Department budget.

At this time, if the Parks Fee sunsets on June 30, 2027, and no additional revenue source is identified, staff estimate that an additional \$400,000-\$500,000 of ongoing annual expenses will need to be cut from the Parks Department in BN27-29. The Finance Department and Parks Department will work with the Park Commission during the BN25-27 budgeting process to identify what cuts to make to the department, if needed.

## **FISCAL IMPACTS**

The Parks Fee provides approximately \$750,000 in revenue per year.

## **SUGGESTED ACTIONS, AND/OR OPTIONS**

None

## **REFERENCES & ATTACHMENTS**

1. Summary Chart: Parks & Rec Department Cost Savings Actions





# Council Study Session



<b>Action</b>	<b>Estimated On-Going Annual Savings</b>	<b>Estimated One-Time Savings</b>
Reorganized maintenance staff down to 2 teams and have not filled a vacant Supervisor position.	\$125,000	
Shared project manager position with Public Works.	\$50,000*	
Shared administrative coordinator with the Finance Department.	\$50,000*	
No longer printing and mailing the Recreation Guide. Digital Only.	\$30,000	
Started spraying herbicides on the City properties, this has resulted in significant labor savings. 40 hours a month to 16 hours a month on medians specifically.	\$20,000	
We are no longer mowing and helping to maintain the landscape at the Airport, currently we only assist with irrigation.	\$10,000*	
Removed 30 trash receptacles system wide resulting in significant labor savings.	\$5,000	
Purchased a stand-on mower to mow the boulevards; significant gain in efficiency vs push mowing (more risk of flying debris),	\$5,000	
Adjusted restroom hours to dawn to dusk, instead of open more hours.	\$5,000	

<p>Ashland St median landscape replacement project. We're seeing a significant reduction in labor and irrigation water.</p>	<p>\$5,000</p>	
<p>Reduced the management of the community gardens and have relied more heavily on volunteer liaisons at each of the 4 gardens to communicate back to the coordinator.</p>	<p>\$4,000</p>	
<p>Removed 10 mutt mitt stations and reduced our service interval to 1x/week instead of 2x/week.</p>	<p>\$2,500</p>	
<p>Increased mowing height systemwide (except golf) to help with irrigation efficiency.</p>	<p>\$1,500</p>	
<p>Reduced APR's volume of irrigation, targeting a light green instead of lush green.</p>	<p>\$1,500</p>	
<p>Contracted out the concession stand at Oak Knoll instead of operating internally.</p>	<p>\$1,000</p>	
<p>We are no longer maintaining very small pocket vegetation within the ROW in residential areas (3 areas).</p>	<p>\$1,000</p>	
<p>Contracted out the concession stand at Oak Knoll instead of operating internally.</p>	<p>\$1,000</p>	
<p>The reorganization of APRD to reduce the number of some managers resulted in reclassifying positions to coordinator level position.</p>	<p>\$1,000</p>	
<p>Landscape conversion to decomposed granite in front of Grove parking lot has shown a significant decrease in labor and irrigation.</p>	<p>\$500</p>	

Purchased 3 small street legal electric vehicles instead of purchasing additional trucks.	-	\$45,000
Tried the reduced hrs. at the splash pad, very little savings in labor. Back to 8 hours a day for Summer 2026.	-	-

\*Denotes savings only for the Parks Department and not for the wider City (costs shifted to other departments).



# Council Study Session

Date: June 3, 2026

<b>Agenda Item</b>	Food & Beverage Tax Renewal Process
<b>Department</b>	City Manager's Office
<b>From</b>	Jordan Rooklyn

## **TIME ESTIMATE**

10 minutes

## **CATEGORY**

Informational - this is to inform the body on a particular topic. No motion or direction needed.

## **SUMMARY**

The steps required to refer Food & Beverage Tax renewal or amendment to the voters.

## **POLICIES, PLANS & GOALS SUPPORTED**

## **BACKGROUND AND ADDITIONAL INFORMATION**

### **Food and Beverage Tax Summary**

The Food and Beverage (F&B) Tax was approved by voters in 1993, and extended by voters in 2009. It applies a 5-percent tax to prepared food and non-alcoholic beverages sold at restaurants, grocery store delis, caterers, and coffee shops in Ashland. Businesses retain 5-percent of the tax revenues collected to cover accounting costs. Of the remaining revenues, 73-percent is used for street improvements, 25-percent is used for the development and rehabilitation of parks and open spaces, and 2-percent is to cover the cost of tax administration. The tax's sunset date is December 31, 2030. An extension of the sunset date or a change in how tax revenues are used will require a vote by the public.

### **Financial Impacts of the Food and Beverage Tax**

#### *Parks Department*

The Parks Department receives approximately \$760,000 in F&B tax revenues per year. Of that revenue, approximately 44% is invested into the development of parks and open spaces (via the Parks Capital Fund), and 56% is invested into the rehabilitation of existing parks and open spaces. If the F&B Tax were to sunset in 2030 or the revenues currently going to the Parks Department were allocated elsewhere, a monthly fee of roughly \$5.07 on household electric bills - \$2.83 towards rehabilitation and \$2.23 towards development - would be required to maintain the same funding levels.

#### *Street Fund*

The Street Fund is a special revenue fund that tracks proceeds that are earmarked for transportation capital improvement projects and street operational staff. The Street Fund typically receives approximately \$5.8 million in revenues per year, excluding debt revenue. Of that revenue, the F&B tax contributes approximately 40%, the Street Fee approximately 30%, and the State Gas Tax approximately 30%. Significant capital projects are paid for by borrowing money and then paying the debt back over time. The following Street Fund debt service has already been secured by anticipated F&B tax revenues through 2030:

- North Mountain Avenue Rehabilitation (Phase 1) Debt Service: \$7,662,963
- Ashland Street Rehabilitation Debt Service: \$4,839,751

If the F&B Tax were to sunset in 2030 or the revenues currently going to the Street Fund were allocated elsewhere, the Street Fee would likely need to increase to the levels in the table below to maintain current levels of service.





# Council Study Session

	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2031 Estimate	2032 Estimate
Street Fee: Single Family Residential Rate	\$ 9.56	\$ 9.56	\$ 9.56	\$ 9.56	\$ 10.42	\$ 10.73
Estimate Without F&B Tax or Other Revenue Source	\$ 22.91	\$ 22.94	\$ 23.76	\$ 24.06	\$ 27.09	\$ 28.24

### Process for Referral to the Voters

A vote by the public is required to extend the sunset date of the F&B Tax or to change how the tax revenues are used. The attached excerpt outlines the process for referring a measure to the voter, pursuant to Oregon Administrative Rule No. 165-014-0005. More details are available in the [County, City, and District Referral Manual](#) produced by the Secretary of State.

The filing process for a referral begins 81 days prior to an election — typically in March for a May election or August for a November election. Once an item is referred to the ballot, no City or staff resources can be used to advocate for the ballot measure. The City is able to provide factual information to the voters, but most materials must be first reviewed by the Secretary of State prior to publication.

### FISCAL IMPACTS

The F&B Tax provides roughly \$3 million per year in revenue, which are distributed to our Street Fund and Parks.

### SUGGESTED ACTIONS, AND/OR OPTIONS

None

### REFERENCES & ATTACHMENTS


1. Referral Manual - City Process



# County, City, and District Referral Manual

*Published by*

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*Adopted by*

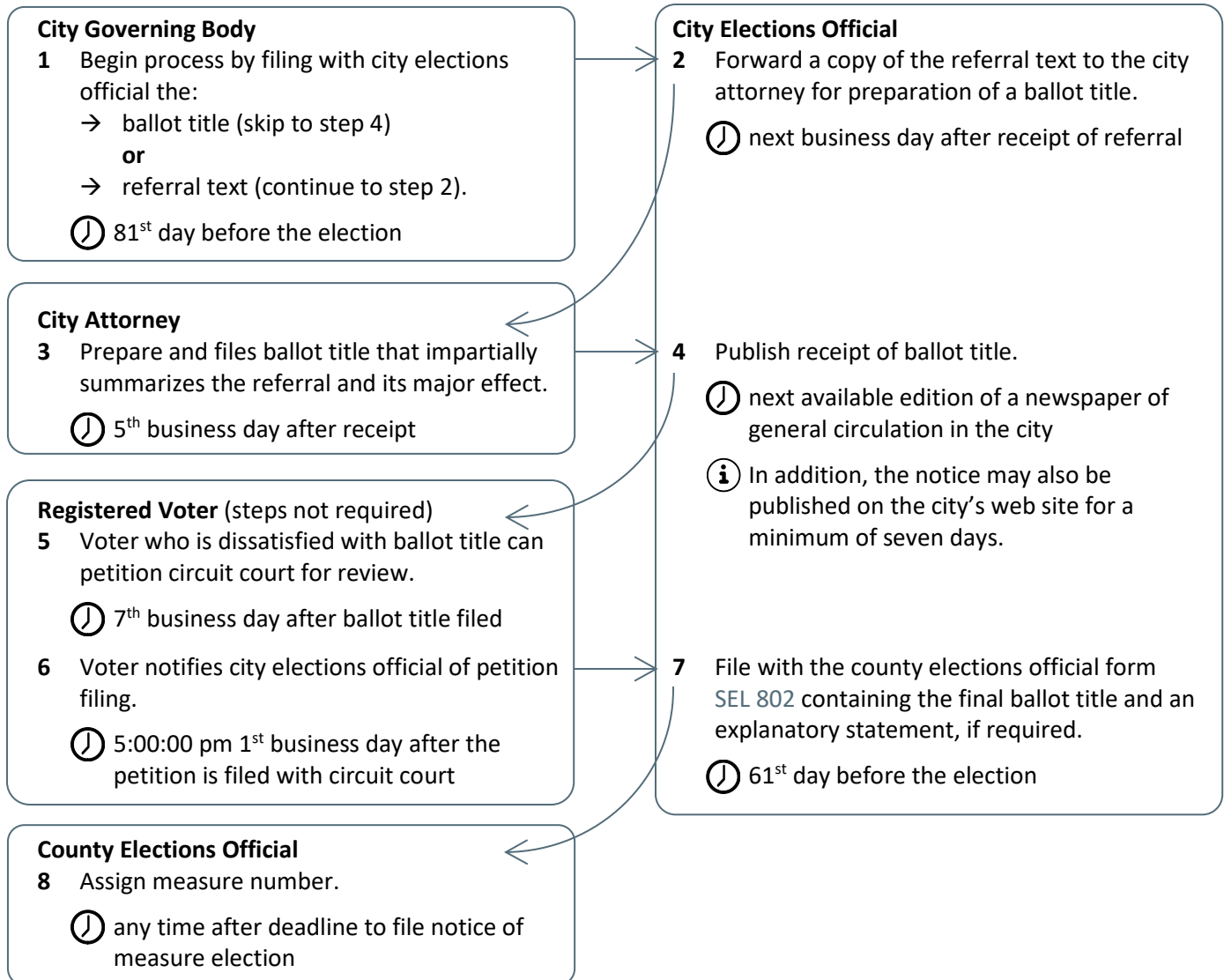
Oregon Administrative Rule No. 165-014-0005



## Secretary of State

Elections Division Rev. 01/2024

# City Referral Steps



## Competing Measure

If a qualified initiative is filed by the city elections official at a city governing body meeting that occurs on the 90<sup>th</sup> day before the election and the governing body refers a competing measure, the ballot title process including the challenge period must be completed no later than the 61<sup>st</sup> day before the election.



# Council Study Session

Date: June 3, 2026

<b>Agenda Item</b>	Median Maintenance and Herbicide Use
<b>Department</b>	Parks & Recreation
<b>From</b>	Rachel Dials, Deputy Parks Director, Jordan Rooklyn

## TIME ESTIMATE

45 Minutes

## CATEGORY

Staff Direction - provide direction to staff on the body's desired next steps.

## SUMMARY

The City has been implementing strategies to reduce staff time, water use, and costs for maintaining our street medians. These strategies include using herbicides to reduce the amount of staff time needed for manual weed maintenance and, in specific medians, converting landscaping to decorative rocks to reduce water use and staff time. This agenda item is for City Council and the Park Commission to discuss herbicide use, review median-design ideas submitted by community members, and provide general directions on how they'd like medians and herbicide-use approached in the future.

## POLICIES, PLANS & GOALS SUPPORTED

- [AMC 9.28. Pesticide Policy](#)
- [Ashland Parks and Recreation Commission Policy No. 105 Integrated Pest Management \(IPM\)](#)

## BACKGROUND AND ADDITIONAL INFORMATION

### History of Herbicide Use

- In 1996, the City adopted Ordinance 2790 establishing a Pesticide Policy which guided when and how pesticides would be used and stored for city operations.
- From 1996 to 2011, herbicides were routinely used in cemeteries, parks, playgrounds, medians, parking lots, and other areas with high weed volume.
- In 2011, a formal Integrated Pest Management policy was instituted by the Parks & Recreation Commission that significantly limited the use of herbicides in park-maintained areas. Since the Parks Department provided the maintenance of medians and other landscaped areas outside of parks, this also changed how medians were maintained. To support the policy shift, the Parks Department added a Volunteer Coordinator position to increase volunteer engagement for manually maintaining parks lands.
- In 2024, the Parks & Recreation Commission amended the Parks Department's Integrated Pest Management policy to follow the City's Ashland Municipal Code 9.28 Pesticide Policy for non-park areas – such as medians and parking lots. Herbicide begun being applied to non-park areas to help control weeds, reduce labor hours, and decrease time spent in medians.

### Current Herbicide Use

The City of Ashland's use of herbicide is governed by two separate policies:

- [Ashland Municipal Code 9.28 Pesticide Policy](#), which applies to all public areas that are not designated as parks, trails, or open spaces.





# Council Study Session

- [Ashland Parks & Recreation Commission Policy No. 105 Integrated Pest Management](#), which applies to all public parks, trails, and open spaces.

This map details where herbicides have been spot-sprayed or target-sprayed on city-owned property since 2024: <http://gis.ashland.or.us/herbicide>.

Per both policies, applications are strictly regulated to ensure public transparency and staff safety:

- Public Notification: Notice is posted onsite 48 hours before and maintained 48 hours after any application.
- Environmental Constraints: Applications are strictly weather-dependent to prevent drift or runoff.

Staff Credentials & PPE: The department maintains 3 licensed pesticide applicators. In Oregon, a state-level pesticide applicator license is required to apply, supervise, or advise on the use of restricted-use pesticides (RUPs) or other regulated pesticides in agricultural, commercial, or public settings.

Licensing is administered by the Oregon Department of Agriculture (ODA). Staff must wear full Personal Protective Equipment (PPE), including long pants, boots, long-sleeved shirts, and safety goggles.

The following herbicides are currently in use for landscape maintenance:

- *Glyphosate*: Diluted with water and applied via pressurized backpack sprayers for highly precise, localized spot-treatment of unwanted weeds only.
- *Casaron*: A granular pre-emergent applied to the soil via handheld spreaders to prevent seed germination.

Year	Total Glyphosate Applied*	Policy / Scope Context
2023	1.4 Gallons	Restricted primarily to park exceptions.
2024	2.0 Gallons	June 2024 approval expanded usage to non-park areas (medians, parking strips).
2025	5.37 Gallons	Reflects full-year maintenance of expanded City-owned non-park properties.

\*Does not include the application of glyphosate at the Airport or the Ashland Creek restoration project, as both are applied by a contractor per project requirements.

## Median Redesign

To reduce staff time, decrease water use, and lower maintenance costs, the City has converted landscape to decorative rock in three medians on Ashland St. The total cost of the redesign for supplies and staff time was \$11,000. No funds have been allocated for additional median conversions at this time.

## Median Design Survey Results





## Council Study Session

The City requested community feedback and recommendations on future median designs. The survey was open from March 14<sup>th</sup> through May 20<sup>th</sup>, 2026, and received 131 survey responses and 35 pictures of example medians. The major themes are summarized below:

- Overwhelming Opposition to Glyphosate/Herbicide Use. This is the dominant theme. Concerns center on cancer risk, harm to pollinators and wildlife (especially deer), contamination of soil and water, and worker safety. Many cite a pre-existing city resolution they believe already banned its use.
- Rejection of Rocks/Gravel as a Solution. This is the second-strongest theme. Respondents find the rock medians ugly, depressing, and out of character for Ashland. Practical objections include heat absorption, tree damage, tripping hazards, rocks entering the roadway, and that rocks still require herbicide to stay weed-free.
- Native and Drought-Tolerant Planting as the Preferred Alternative. Respondents want native, drought-tolerant, deer-resistant, pollinator-friendly plants — lavender, rosemary, sage, ornamental grasses, native wildflowers, and trees. Many reference specific plant species and local experts (Pollinator Project Rogue Valley, master gardeners, SOU programs).
- Community Stewardship and Volunteerism. Many respondents offer to help and propose formal mechanisms: adopt-a-median programs, school and business partnerships, volunteer weeding groups, collaboration with SOU, master gardeners, and tribal land management knowledge.
- Aesthetics as Economic and Civic Identity. Respondents connect median beauty directly to Ashland's tourism economy, college-town appeal, and community pride. Several argue that cost-cutting on medians is penny-wise and pound-foolish given the city's reliance on visitors. Ashland's identity as a "Bee and Tree City" comes up repeatedly.
- Governance Frustration and Distrust. A notable undercurrent of anger at city leadership and city actions, particularly feeling ignored, that decisions were made before public input was solicited, and that the city violated its own ordinances.
- Mulch and Natural Weed Control Methods. Specific suggestions for alternatives to herbicide: wood chip mulch (from local arborists), vinegar/salt/dish soap solutions, propane torches, hand weeding, and ground cloth.
- Bike Infrastructure and Multimodal Transport. A smaller but distinct thread, particularly focused on Siskiyou Blvd — calls for protected bike lanes, reduced car lanes, lower speed limits, and European-style street design.
- Trees and Shade as a Priority. Multiple respondents specifically want more shade trees, citing climate change, rising summer temperatures, and the cooling value of tree canopy. Removal of established trees is strongly opposed.
- Process Criticism. Several respondents object to how the feedback process was framed — arguing the survey assumed rocks/hardscape as the answer and asked only for details, rather than opening up the question.

### Financial & Staffing Impact of Median Redesign and Herbicide Use

The redesign of the median and spot-spray applications of glyphosate and Casaron (pre-emergent) have had the following impacts on staff capacity and costs:

- Labor Reductions: Median maintenance dropped from an average of 40 hours per month to 16 hours per month starting in June 2024 after herbicides were approved to use. Medians account for 1.86 acres of maintained area, while parking lots and other non-park designated areas account for an additional 4.48 acres. Currently, parkland herbicide spot spraying accounts for about 2.42 acres that includes infields at North Mountain Park and parking lot and greens at the Oak Knoll Golf Course.
- Infrastructure Improvements: Rock medians installed in October 2025 have required zero ongoing maintenance due to a combination of pre-emergent application prior to rock install, the shading effect of the rocks, and the elimination of irrigation (except for targeted tree rings).





## Council Study Session

- **Current Care:** Manual weeding, mulching, and biological alternatives are still prioritized over synthetic herbicide use wherever feasible. Currently, even after the herbicide application in the medians/parking lots, staff currently spends:
  - **Median Maintenance:** 10 hours a week x 1 person doing weed eating, hedging, edging, curbs, mowing, irrigation repairs
  - **Parking Lot Maintenance:** 8 hours a week x 1 person doing weed eating, hedging, edging, curbs, mowing, irrigation repairs
  - Since utilizing herbicides in city areas, the thickness of weeds is about 1/3 of what it used to be. Fewer weeds are going to seed.

### Considerations

- **Future Staffing Projections:** Operating without herbicide application in medians, parking lots, and other non-park areas is estimated to require an additional full-time employee.
- **Volunteer Limitations:** The volunteer program is at maximum capacity, managing 52 to 60 work parties annually and over 12,000 hours (equivalent to 5 FTE) of volunteer service throughout the parks system. Expanding this program to offset manual weeding would require an additional full-time employee.

### FISCAL IMPACTS

The current use of herbicides is estimated to save approximately 1,000 labor hours per year for the maintenance of medians, parking lots, and other non-park designated areas. If herbicide is not used the weeds will start growing again and that means more time spent on medians and parking lots in the future.

### SUGGESTED ACTIONS, AND/OR OPTIONS

None

### REFERENCES & ATTACHMENTS

1. Median Idea Pictures
2. Median Idea Pictures (continued)







ONE WAY  
←

PEDESTRIAN WALK  
CLOSED  
AHEAD











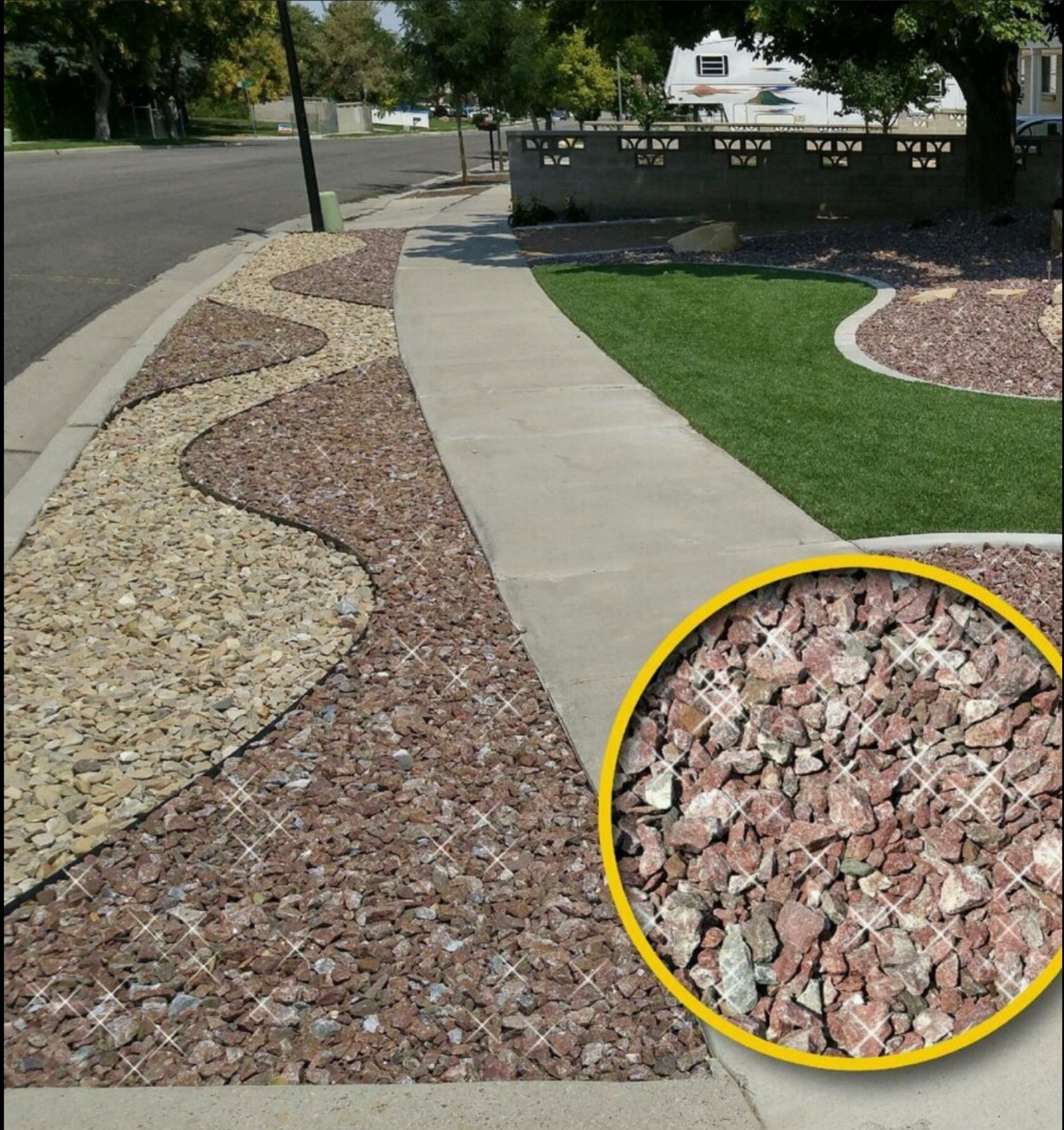




































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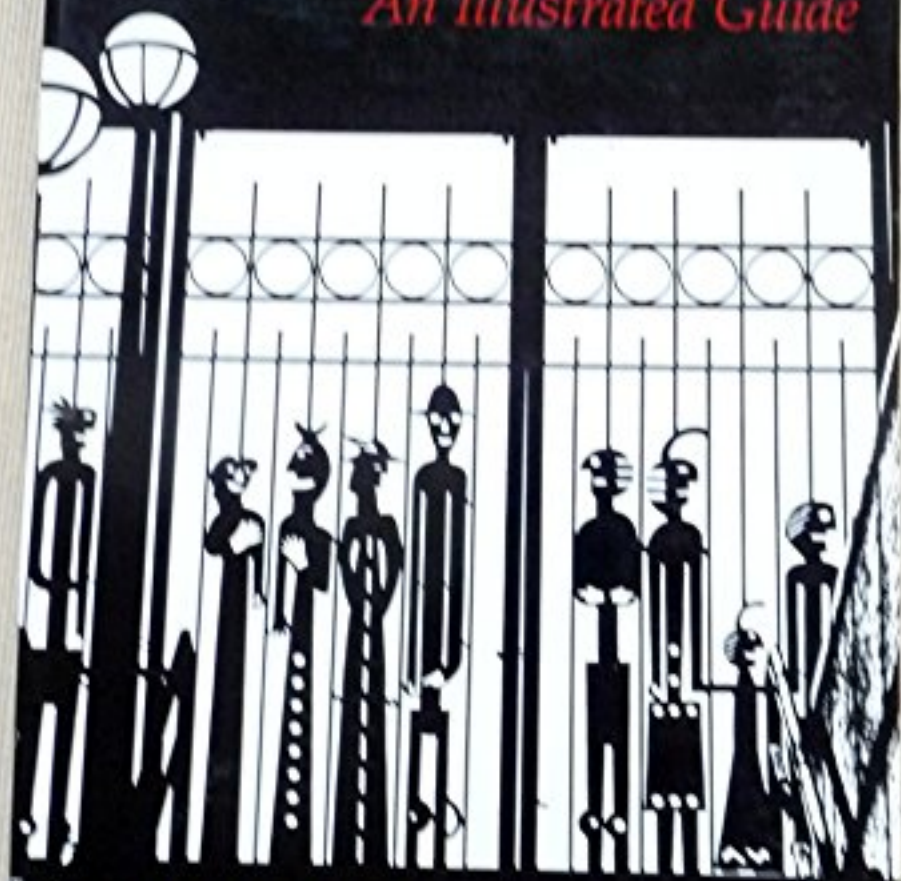






# Art in Seattle's Public Places

## *An Illustrated Guide*



JAMES M. RUPP *Photographs by Mary Randlett*



