

**COUNCIL FOR THE VILLAGE OF YELLOW SPRINGS
SPECIAL COUNCIL MEETING: BUDGET SESSION TWO**

Council Chambers: 4-6pm.

Wednesday, October 15, 2025

CALL TO ORDER

ROLL CALL

AGENDA REVIEW

LEGISLATION

Reading of Resolution 2025-54 Authorizing the Village Manager to Enter into an Agreement with XXX to Conduct a Review of Payroll Practices

BUDGET UPDATE (4:15)

Finance Director Michelle Robinson and Tiffany Hiser

*Financial Overview

*Capital & Transfers

FINANCE COMMITTEE UPDATE (4:25)

DeVore Leonard (10 min.)

COUNCIL SPONSORED INITIATIVES: MAKING THE CASE (4:35)

Tiffany Hiser will time-keep and run this portion of the meeting.

Council sponsor will address each budget request in their purview. **3 minute time limit per request.** Two questions to be addressed are: “What is the minimum ask?” And “What is the value proposition of this initiative given the Village’s financial constraints?”

*HS Banner	(Stokes)
*Fireworks	(DeVore Leonard)
*America 250	(Brown)
*YS Senior Center	(Housh)
*YSHI Cascades	(Stokes)
*YSHI Home Repair	(Stokes)

Staff Context/response to each request: **2 minute limit per request.**

Discussion of each request: **5 minute limit per request, to be capped by final vote on amended request (motion, inclusive of specific amount/second/vote)**

Each request is allotted a maximum 10 minutes.

WRAP UP/QUESTIONS AND NEXT STEPS (5:35)

20 MINUTES

ADJOURNMENT

Budget Notes

- 1) The General Fund will be operating with a deficit spend of nearly 520k. This will be the first budget in more than 5 years that is not balanced.
- 2) The levy renewal is up for vote in November and revenue from the renewal is accounted for in the budget/plan.
- 3) Of our 5 main Enterprise Funds, 3 are budgeted to be operating at a deficit (Water, Electric, and Sewer). Sewer is operating at a deficit for Capital initiatives while Water and Electric's operations are the cause of the deficit spend.
- 4) The Village's Street Fund and Parks Fund have no dedicated revenue sources for funding, and as such, the General Fund is the primary revenue source. The transfer to the STREET Fund for FY26 is planned to increase by nearly 200k (Planned STREET Fund transfer is 400k, the PARK Fund transfer is maintained at 700k).
- 5) The Village is shifting accounting for the Affordable Housing Fund: all associated revenue and expense are now planned to be accounted for in the Affordable Housing Fund, Fund 224.
- 6) Capital Initiatives are approximately 1.44 million in FY26, of which 1.17 million are in Capital Funds (765k in Enterprise Capital Funds, 164k Police, 145k Parks, and 215k Facilities), 154k in the Street Fund and approximately 25k in Affordable Housing. Staff has worked to reduce the Capital Initiatives for the upcoming budget cycles in an effort to reduce the deficit spending. Most Capital initiatives are prioritized for "HAVE TO" and a "NEED TO" mentality with some preventative work but do not include optional or desirable upgrades.
- 7) The Village is planning on maintaining current staffing levels and included cost of living adjustments similar to what other entities are experiencing (3%).
- 8) Revenue for all Enterprise Funds include the increases approved by council nearly 3 years ago.

Revenue - other notes:

General Fund

Revenue is expected to drop for FY2026 as a result of one time grant funds falling off, in the amount of 545k and a decrease in Interest Income.

Electric Fund

There is a 500k Sale of Recs planned for the year. This money gets transferred to the Electric Capital Fund for capital initiatives.

Expense - other notes:

Street/General

There is a large increase, from 219k to 400k, planned from the GF to the Street Fund for operational and capital needs in the village.

General Fund

Transfers to other funds increase by approximately 100k, largely the Street Fund.

Electric Fund

Budget increases are largely the transfer of Sale of Recs funds to the Capital Fund and the increase of Power Costs the village pays.

Definitions

Enterprise Funds	These funds account for any activity for which a fee is charged to external users for goods/services. These are utilities for the village: Electric, Water, Sewer, Storm, Solid Waste.
General Fund	This fund accounts for the general operations of the village, including council, mayor, administration, police, planning/zoning, rental property and some council initiatives. This fund also supplements other funds with Transfers to those funds for operations and capital needs.
Transfer	This is the accounting term used when Council moves funds from one Fund to another Fund.
Affordable Housing Fund	This Fund accounts for all of Lawson Place (revenue/expense) and other affordable housing initiatives agreed upon by council.
Capital Funds	Capital purchases are those equipment, infrastructure and facility improvements that have a life expectancy of 5 years or more. These expenses can be out of funds designated for capital initiatives or out of operating funds.
Council	This designation in the General Fund covers all council compensation, training, legal, and expenses.
Mayor	This designation in the General Fund covers the Mayor's office compensation and related expenses.
Administration	This designation in the General Fund covers compensation for the village manager, assistant village manager, finance director, other finance staff and an assistant; Regional Income Tax Agency (RITA) expenses; legal services and other related training and expenses for those positions.
Rental Property	The Village owns property that is rented out for resident/local organizations, including the Pottery Center, the Train Station, and the Walnut Street building. This does not include Lawson Place nor is it affordable housing.
Council Commissions	This designation in the General Fund covers sponsored special events (Example: Street Fair, Pride Day, MLK Day) and 2 council commissions: Public Arts & Culture Commission (PACC), Environmental Commission (EC)
Council Initiatives	This designation is for annual appropriation measures at the direction of Council during the budgeting cycle and are typically funded from the General Fund as one time initiatives or projects.
Public Safety	This designation in the General Fund covers nearly all operating expenses of the Police Department.

[illegible]

Parks & Rec - 204	2023	2024 Plan	2024 Actual	Increase from 2023		Increase from 2024		2026 Proposed Budget		Increase from 2025		2027 Budget	Notes
				2023	2025 Budget	2024		Budget		2025			
REVENUE													
Pool Admission	55,050	53,672	53,672	-3%	55,000	2%		55,000	0%			55,000	
Other	37,437	40,000	79,844	113%	42,000	-47%		42,420	1%			42,844	
Transfers (from GF)	405,000	510,000	410,000	1%	700,000	71%		700,000	0%			770,000	Transfer in depends on operational and capital needs.
Transfer (Council Initiative)					42,000				-100%				
Parks & Rec Revenue	497,487	603,672	543,516	9%	839,000	54%		797,420	-5%			867,844	
EXPENSE													
General													
Wages	45,552	58,717	70,502	55%	58,000	-18%		60,610	4%			63,034	
Pension	6,215	7,685	10,723	73%	8,120	-24%		8,485	4%			8,825	
Health Insurance	14,880	15,826	18,748	26%	17,409	-7%		18,714	8%			20,118	
Other Benefits/Insurance	1,702	3,800	3,362	97%	3,876	15%		3,953	2%			4,032	
Services and Training	33,378	55,380	33,828	1%	50,000	-48%		71,000	42%			53,630	Added Ellis Pond Cleaning/Community Gardens. Both 1x Expenses.
Materials and Supplies	9,608	26,657	26,467	175%	18,000	-32%		18,540	3%			19,096	
Capital		37,000	1,637			-100%							
Pool													
Wages	49,372	58,000	50,342	2%	60,610	20%		63,337	5%			65,871	
Pension	6,202	8,120	7,048	14%	8,485	20%		8,867	4%			9,222	
Other Benefits/Insurance	1,931	5,097	2,290	19%	5,199	127%		5,303	2%			5,409	
Services and Training	23,365	42,650	30,428	30%	42,000	38%		43,260	3%			44,558	Budget to align with trend; holding. Running tight 2025.
Materials and Supplies	18,771	27,800	22,815	22%	25,000	10%		25,750	3%			26,523	
Capital		24,245	5,363		42,000	683%			-100%				
Other/Misc	-	430	710		500	-30%		515	3%			530	
Bryan Center													
Wages	123,816	130,832	117,803	-5%	148,500	26%		155,183	5%			161,390	Add'l staff 2025+
Pension	17,186	15,754	18,541	8%	20,790	12%		21,726	5%			22,595	
Health Insurance	29,465	38,500	29,232	-1%	42,350	45%		45,526	8%			48,941	Allows for benefit participation.
Other Benefits/Insurance	3,533	5,415	3,790	7%	5,523	46%		5,634	2%			5,746	
Maintenance of Equip/Faciliti	49,687	104,540	106,992	115%	60,000	-44%		75,000	25%			77,250	
Other Services	59,950	68,049	38,299	-36%	61,000	59%		62,830	3%			64,715	Budgeted for trend; hold trend 2026
Other	7,082	8,600	6,413	-9%	8,000	25%		8,240	3%			8,487	
Bryan Youth Program													
Transfer to Capital	11,283	19,555	19,858	76%	15,000	-24%		15,450	3%			15,914	Running ahead of plan 2025; 1x events in 2025.
RESERVE			-		200,000			100,000	-50%			100,000	
					10,000			10,000	0%			10,000	
Total Parks & Rec Expense	512,980	762,652	625,191	22%	910,362	46%		827,923	-9%			835,885	Removing transfers, ~0% increase for 2026
Surplus/(Deficit)	(15,493)	(158,980)	(81,675)		(71,362)			(30,503)				31,959	
Cash Balance	361,798	202,818	280,123		208,761			178,258				210,217	
% Cash on Hand	71%	27%	45%		23%			22%				25%	
Adjusted Cash (Planning)		202,818	280,123		208,761			178,258				210,217	
Adjusted Surplus/Deficit					-71,362			-30,503				31,959	
% Adjusted Cash on Hand					23%			22%				25%	
From Capital Page (Make Necessary Changes on that tab)													
Parks/Rec Capital 306													
Pool Capital	-	-	-		62,720			123,750				36,850	
Other Parks Capital	98,595	51,115	22,662		85,000			22,000				77,000	
Cash	63,755	12,640	41,093		93,373			47,623				33,773	

Parks Fund Budget Highlights:

- 1) The Village is planning on maintaining current staffing levels and included cost of living adjustments similar to what other entities are experiencing (3%).
- 2) The Parks Fund has no dedicated revenue sources for funding, and as such, the General Fund is the primary revenue source. The PARK Fund transfer is maintained at 700k.
- 3) The overall budget is an 9% reduction from FY25 as a result of a 100k transfer reduction to the PARKS CAPITAL fund. Revenue is projected to be the same as FY25, not withstanding a transfer for Council Initiatives.
- 4) This budget does not include COUNCIL INITIATIVES yet to be discussed by council. Those will be added once Council determines the final list.
- 5) The Parks budget is expected to nearly break even on the year

Street - 202, 203, 208	2023	2024 Plan	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	Notes
REVENUE										
Street Maintenance (202)										
Gas Tax	176,926	180,000	175,337	-1%	180,000	3%	180,000	0%	181,800	
Motor Vehicle	18,996	20,000	17,413	-8%	20,000	15%	18,000	-10%	18,180	Trending a bit low in 2025; decrease 2026 as a result.
Other	33,847	10,000	54,017	60%	10,000	-81%	18,000	80%	16,180	Running high for the year; holding higher in 2026.
Transfers	380,000	300,000	300,000	-21%	219,000	-27%	400,000	83%	550,000	This adjusts for capital and operational needs.
Permissive Tax (208)	37,203	38,000	40,108	8%	38,380	-4%	38,764	1%	39,151	
State Highway (203)										
Gas Tax	14,345	14,500	15,628	9%	14,645	-6%	14,791	1%	14,939	
Other	4,955	4,500	4,669	-6%	4,500	-4%	4,545	1%	4,590	
Street & Related Revenue	666,272	567,000	607,174	-9%	486,525	-20%	674,100	39%	824,841	Transfer planned in 2026 that is higher than 2025's transfer.

EXPENSE

Street Funds (202)										
Wages	147,466	172,884	154,012	4%	168,000	9%	175,560	5%	182,582	
Sponsored Events (OT Wages)					19,000		19,000	0%	19,000	
Pension	19,802	20,677	24,061	22%	23,520	-2%	24,578	4%	25,562	
Health	32,894	43,995	42,199	28%	48,395	15%	52,024	8%	55,926	Allows for benefit participation.
Other Benefits/Insurance	7,592	16,167	11,217	48%	16,491	47%	16,820	2%	17,157	Allows for benefit participation.
Professional Services	216,086	136,542	111,962	-48%	175,000	56%	180,250	3%	185,658	Planned increase in 2025 but trending low. Expect PS high in 2026+
Other Services and Training	80,126	88,069	71,273	-11%	80,000	12%	82,400	3%	84,872	
Supplies	44,864	74,761	54,773	22%	65,000	19%	66,950	3%	68,959	
Capital	284,646	255,239	178,642	-37%	142,420	-20%	154,000	8%	159,500	These adjust based on need/initiatives.
Safe Route to School	-	-	-							
State Highway (203)	6,905	12,000	7,132	3%	10,000	40%	10,000	0%	10,000	
Permissive Tax (208)	18,444	-	-	-100%	25,000		25,000	0%	25,000	
RESERVE (202)					10,000		10,000	0%	10,000	
Street & Related Expense	858,824	820,335	655,271	-24%	782,825	19%	816,583	4%	844,215	
All funds Surplus/(Deficit)	(192,552)	(253,335)	(48,098)		(296,300)		(142,483)		(19,373)	
All Funds CASH Balance	1,020,410	767,075	972,312		676,012		533,529		514,156	
Street (202) Surplus/(Deficit)	(223,706)	(298,335)	(101,372)		(299,825)		(146,583)		(24,055)	
Street (202) CASH	691,375	393,040	590,004		290,179		143,596		119,541	
State Highway (203) Surplus/(deficit)	12,395	7,000	13,166		9,145		9,336		9,530	
State Highway (203) CASH	87,927	94,927	101,093		110,238		119,574		129,104	
Permissive (208) Surplus/(Deficit)	18,759	38,000	40,108		13,380		13,764		14,151	
Permissive (208) CASH	241,107	279,107	281,216		294,596		308,360		322,511	

Street Fund Budget Highlights:

- 1) The Village is planning on maintaining current staffing levels and included cost of living adjustments similar to what other entities are experiencing (3%).
- 2) The STREET Fund has no dedicated revenue source for funding, and as such, the General Fund is the primary revenue source. The STREET Fund transfer is planned to increase to 400k, just under a 200k increase.
- 3) The overall budget is up 4% (1.5% of that increase is as a result of Capital initiatives, the remainder is inflationary).
- 4) This budget does not include COUNCIL INITIATIVES yet to be discussed by council. Those will be added once Council determines the final list.
- 5) The STREETS Funds are projected to deficit spend by just over 140k for the year.

Water - 610	2023	2024 Plan	2024 Actual	<i>Increase from 2023</i>	2025 Budget	<i>Increase from 2024</i>	2026 Proposed Budget	<i>Increase from 2025</i>	2027 Budget	Notes
REVENUE										
Consumer Fees	1,290,741	1,222,000	1,407,753	9%	1,283,100	-9%	1,283,100	0%	1,347,255	Running in line with plan for 2025; hold 2026
Taps	156,981	5,000	125,943	-20%	150,000	19%	50,000	-67%	5,000	Few high years then reduces back to minimal.
Reimbursements	2,760	350,000	7,083	157%	2,500	-65%	2,525	1%	2,550	
Grants			8,790							
Other	-	-	-		-		-		-	
Total Revenue	1,450,481	1,577,000	1,549,569	7%	1,435,600	-7%	1,335,625	-7%	1,354,805	

EXPENSE

Water Distribution										
Wages	240,143	271,956	259,440	8%	260,000	0%	271,700	5%	282,568	Running high for 2025; increase 2026 slightly (timing of staff).
Pension	31,937	35,354	40,214	26%	36,400	-9%	38,038	5%	39,560	
Health Insurance	43,589	68,097	37,895	-13%	74,907	98%	80,525	8%	86,564	Allows for benefit participation.
Other Benefits/Insurance	10,131	17,551	11,062	9%	17,902	62%	18,260	2%	18,625	Allows for benefit participation.
Services and Training	68,636	141,976	107,206	56%	100,000	-7%	103,000	3%	106,090	Trending in 2025 in line with plan
Materials	67,036	95,772	65,442	-2%	70,000	7%	72,100	3%	74,263	
Water Treatment										
Wages	156,826	171,689	154,093	-2%	172,000	12%	179,740	5%	186,930	
Pension	21,814	22,580	24,081	10%	24,080	0%	25,164	4%	26,170	
Health Insurance	34,506	46,069	34,736	1%	50,676	46%	54,477	7%	58,562	Allows for benefit participation.
Other Benefits/Insurance	6,834	18,766	8,243	21%	19,142	132%	19,524	2%	19,915	Allows for benefit participation.
Services and Training	85,228	120,354	99,347	17%	125,000	26%	128,750	3%	132,613	Running high 2025; hold 2026 slightly higher.
Materials	123,700	146,823	99,602	-19%	130,000	31%	133,900	3%	137,917	Operating supplies running high; hold 2026.
RESERVE					50,000		50,000	0%	50,000	
Debt - Distribution	52,109	53,000	52,049	0%	52,050	0%	52,049	0%	52,049	
Debt - Treatment	324,765	324,455	324,455	0%	324,455	0%	324,456	0%	324,456	
Transfers - Distribution (OUT)	73,000	350,000	350,000	379%	-	-100%	-		100,000	Lines up with capital initiatives/needs.
Transfers - Treatment	206,372	-	-	-100%						
Total Expense	1,546,627	1,884,442	1,667,865	8%	1,506,611	-10%	1,551,683	3%	1,696,282	
<i>Surplus/(Deficit)</i>	<i>(96,145)</i>	<i>(307,442)</i>	<i>(118,296)</i>		<i>(71,011)</i>		<i>(216,058)</i>		<i>(341,476)</i>	
CASH BALANCE	867,353	559,911	749,058		678,046		461,989		120,512	
% Cash on Hand	56%	30%	45%		45%		30%		7%	

From Capital Page (Make Necessary Changes on that tab)						
Water Capital Improvement 303						
Revenue	843,772	2,945,000	3,002,185	545,000	-	100,000
Expense	331,933	2,960,051	2,285,405	640,500	79,860	623,946
Cash	563,714	548,663	1,280,494	1,184,994	1,105,134	581,188

Water Fund Budget Highlights:

- 1) The Village is planning on maintaining current staffing levels and included cost of living adjustments similar to what other entities are experiencing (3%).
- 2) The Water Fund revenue is planned to drop 7% - 100k reduction in TAPS revenue from reduced new construction in the village. Expense is planned to go up 3% as a result of inflationary increases - maintaining a status quo budget for 2026.
- 3) The Water fund is planned to deficit spend by approximately 216k and growing in subsequent years.

Electric - 601	2023	2024 Plan	2024 Actual	<i>Increase from 2023</i>	2025 Budget	<i>Increase from 2024</i>	2026 Proposed Budget	<i>Increase from 2025</i>	2027 Budget	Notes
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REVENUE

Local Grants	-	75,000	75,000							
Consumer Fees - all	4,357,051	4,496,000	4,933,617	13%	4,630,880	-6%	4,900,000	6%	5,047,000	
Reimbursements	120,752	95,000	293,088	143%	50,000	-83%	50,500	1%	51,005	
Other	21,477	2,298	11,100	-48%	5,000	-55%	5,050	1%	5,101	
Sale of Recs		1,113,602	1,121,996			-100%	500,000			
Total Revenue	4,499,281	5,781,900	6,434,801	43%	4,685,880	-27%	5,455,550	16%	5,103,106	

EXPENSE

Wages	381,076	368,575	440,448	16%	382,000	-13%	444,190	16%	461,958	
Pension	51,129	45,965	67,984	33%	53,480	-21%	62,187	16%	64,674	
Health Insurance	81,365	129,378	82,907	2%	142,316	72%	152,989	8%	164,464	
Other Insurance and Benefits	17,148	32,005	18,650	9%	32,646	75%	23,299	-29%	23,764	
Travel/Training	19,531	35,000	19,185	-2%	35,000	82%	25,000	-29%	25,750	
Trimming/Cleaning	25,321	259,000	258,650	921%	150,000	-42%	154,500	3%	159,135	
Supplies	101,181	238,548	218,806	116%	150,000	-31%	154,500	3%	159,135	
Capital		125,357	125,356			-100%				
Power Costs	3,236,909	3,839,558	2,975,764	-8%	3,870,329	30%	4,114,000	6%	4,255,000	This will need to increase; waiting on new amounts from Johnnie
Other Services	170,068	328,025	276,840	63%	300,000	8%	309,000	3%	318,270	
Transfers to Electric Capital		900,000	900,000		-	-100%	500,000		200,000	
RESERVES					25,000		25,000	0%	25,000	
Total Expense	4,083,728	6,301,412	5,384,590	32%	5,140,770	-5%	5,964,665	16%	5,857,150	

Surplus/(Deficit)	415,553	(519,512)	1,050,211		(454,890)		(509,115)		(754,044)	
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CASH BALANCE	1,985,816	1,466,304	3,036,027		2,581,137		2,072,022		1,317,978	
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% Cash on Hand	49%	23%	56%		50%		35%		23%	
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From Capital Page (Make Necessary Changes on that tab)									
Electric Capital 305	-	-	-		-		-		-
Revenue	-	900,000	900,000		-		500,000		200,000
Expense	243,186	699,646	770,370		355,000		330,000		313,500
Cash	719,676	920,030	849,306		494,306		664,306		550,806

Electric Fund Budget Highlights:

- 1) The Village is planning on maintaining current staffing levels and included cost of living adjustments similar to what other entities are experiencing (3%).
- 2) The Electric Fund revenue is planned to increase 16% - 270k in consumer fees as a result of a 5% rate increase and 500k for the sale of recs. Expenses are planned to increase 16% as well, with notable increases in power costs and a 500k transfer from the sale of recs to the Electric Capital Fund.
- 3) The Electric fund is planned to deficit spend by just over 500k for the year. This deficit is planned to grow and needs to be addressed.

Storm: 650										Notes
	2023	2024 Plan	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	
REVENUE										
Consumer Fees	95,004	87,000	105,853	11%	87,000	-18%	100,000	15%	100,000	Will likely end 2025 better than plan; increase planned for 2026
Total Revenue	95,004	87,000	105,853	11%	87,000	-18%	100,000	15%	100,000	
EXPENSE										
Misc Expense	-	-	-		30,000		92,483	208%	20,000	84k fairfield from corp line to lorp line
Total Expense	-	-	-		30,000		92,483	208%	20,000	
Surplus/(Deficit)	95,004	87,000	105,853		57,000		7,517		80,000	
CASH BALANCE	95,004	182,004	200,858		257,858		265,375		345,375	

Storm Fund Budget Highlights:

- 1) An increase in revenue is planned for the year with modest spending.
- 2) The Storm Fund budget is balanced for the year - and building cash reserves for an upcoming project.

Solid Waste: 630		2023	2024 Plan	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	Notes
REVENUE											
Consumer Fees		425,645	420,000	457,017	7%	462,000	1%	501,270	9%	543,878	Trending high in 2025 resulting in increase for 2026
Other		2,722	1,500	2,239	-18%	1,515	-32%	1,530	1%	1,545	
Transfers IN		-	-	-		-		-		-	
Total Revenue		428,367	421,500	459,256	7%	463,515	1%	502,800	8%	545,423	
EXPENSE											
Personnel Costs		7,134	15,351	14,453	103%	15,006	4%	15,606	4%	16,152	
Rumpke		385,409	449,555	399,560	4%	420,000	5%	420,000	0%	420,000	Contracted through 2027
Total Expense		392,543	464,906	414,013	5%	435,006	5%	435,606	0%	436,152	
Surplus/(Deficit)		35,824	(43,406)	45,243		28,509		67,194		109,271	
CASH BALANCE		179,887	136,481	225,130		253,639		320,833		430,104	

Solid Waste Fund Budget Highlights:

- 1) Revenue is planned to increase 8% - nearly 40k in consumer fees as a result of a rate increase. Expenses are planned to mirror 2025 with no real increase.
- 2) The Solid Waste fund is balanced for the year.

Sewer - 620	2023	2024 Plan	2024 Actual	<i>Increase from 2023</i>	2025 Budget	<i>Increase from 2024</i>	2026 Proposed Budget	<i>Increase from 2025</i>	2027 Budget	Notes
REVENUE										
Consumer Fees	1,303,629	1,299,000	1,298,185	0%	1,363,950	5%	1,363,950	0%	1,432,148	
Taps	45,501	110,000	148,754	227%	50,000	-66%	50,500	1%	51,005	Planned drop in 2025 that isn't holding; hold for 2026
Reimbursements	21,960	1,700	1,684	-92%	1,000	-41%	1,010	1%	1,020	
Transfers from GF	17	-			-					
Total Revenue	1,371,107	1,410,700	1,448,624	6%	1,414,950	-2%	1,415,460	0%	1,484,173	
EXPENSE										
Collection										
Wages	203,107	262,322	200,292	-1%	251,000	25%	262,295	5%	272,787	Staffing increase in 2025
Pension	27,279	34,128	31,027	14%	35,140	13%	36,721	5%	38,190	
Health Insurance	36,790	44,757	39,450	7%	49,233	25%	52,925	8%	56,895	Allows for benefit participation.
Other Insurance/Benefits	8,689	17,019	10,621	22%	17,359	63%	17,707	2%	18,061	Allows for benefit participation.
Services and Training	71,072	113,651	101,770	43%	105,000	3%	108,150	3%	111,395	
Materials and Supplies	23,231	60,051	21,487	-8%	50,000	133%	51,500	3%	53,045	
Treatment										
Wages	155,059	141,682	150,964	-3%	170,000	13%	177,650	5%	184,756	
Pension	21,551	20,045	23,645	10%	23,800	1%	24,871	5%	25,866	
Health Insurance	34,506	43,949	34,696	1%	48,344	39%	51,970	7%	55,867	Allows for benefit participation.
Other Insurance/Benefits	8,325	10,634	7,282	-13%	10,847	49%	11,064	2%	11,285	Allows for benefit participation.
Services and Training	170,663	316,300	197,036	15%	280,000	42%	288,400	3%	297,052	Increase in 2025 for electrical costs trend did not have YS paying; holds
Materials and Supplies	47,610	60,987	46,128	-3%	62,000	34%	63,860	3%	65,776	
Debt Service	67,356	67,312	67,312	0%	67,363	0%	67,396	0%	67,433	
Transfers OUT	511,000	140,000	140,000	-73%	700,000	400%	350,000	-50%	100,000	Fluctuates based on Capital needs.
Total Expense	1,386,238	1,332,837	1,071,710	-23%	1,870,086	74%	1,564,508	-16%	1,358,407	
Surplus/(Deficit)	(15,131)	77,863	376,914		(455,136)		(149,048)		125,766	
CASH BALANCE	908,890	986,753	1,285,803		830,668		681,619		807,385	

From Capital Page (Make Necessary Changes on that tab)						
Sewer Capital 304						
Revenue	438,000	140,000	140,000	700,000	350,000	100,000
Expense	673,142	360,280	201,183	559,000	354,750	46,750
Cash	82,295	(137,985)	21,112	162,112	157,362	210,612

Sewer Fund Budget Highlights:

- 1) The Village is planning on maintaining current staffing levels and included cost of living adjustments similar to what other entities are experiencing (3%).
- 2) Revenue is projected to flatline for the year; the budget is reduced by 16% - largely because of a 350k reduction in the transfer to the SEWER Capital Fund.
- 3) The Sewer fund is planned to deficit spend by nearly 150k for the year. This fund has years of being balanced and years of deficit spending - dictated largely by capital needs.

Affordable Housing 224					Increase from 2023		Increase from 2024	2026 Proposed Budget	Increase from 2025		
	2023	2024 Plan	2024 Actual			2025 Budget				2027 Budget	Notes
REVENUE											
Residential Rent						100,000		100,000		100,000	Shifting Revenue from GF here for all Aff. Housing.
Mitigation Fees/Reimbursements	12,000	9,000	7,502	-37%		9,090	21%	9,181	1%	9,273	
Transfers in - Council Requests						100,000					
Transfers In - Lawson Place	40,000	261,184	240,000	500%		175,000	-27%	-	-100%	-	Transfer reduced because revenue from GF shifted to this fund.
Total Revenue	52,000	270,184	247,502	376%		384,090	55%	109,181	-72%	109,273	
EXPENSE											
Services	-	66,000	24,911			65,000	161%	77,950	20%	80,289	Shifting Expense from GF here for all Aff. Housing.
Capital	-	36,500	36,734			26,500	-28%	26,400	0%	28,600	FY26 Capital: Sealcoat (7500), Remodel (15k), Misc (4k), 10%
Debt	-	58,684	58,684			58,684	0%	58,684	0%	58,684	
Public Safety/Council Initiatives	43,990	101,130	29,574	-33%		100,000	238%				Annual initiatives not yet planned for 2026
Total Expense	43,990	262,314	149,903	241%		250,184	67%	163,034	-35%	167,573	
Surplus/(Deficit)	8,010	7,870	97,599			133,906		(53,853)		(58,300)	
CASH BALANCE	17,760	25,630	115,359			249,265		195,411		137,112	

Affordable Housing Fund Budget Highlights:

- 1) The Village is shifting accounting for the Affordable Housing Fund: all associated revenue and expense are now planned to be accounted for in the Affordable Housing Fund, Fund 224. This accounts for the increase in revenues and expenses, not withstanding Council Initiatives.
- 2) This budget does not include COUNCIL INITIATIVES yet to be discussed by council. Those will be added once Council determines the final list.

Minor Funds	2023	2024 Plan	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	Notes
Economic Dev 205										
Revenue	0	20,000	20,000		40,000	100%	-	-100%	-	Council Initiative.
Expense	10,125	40,000		-100%	40,000			-100%	-	
Cash	101,151	81,151	121,151		121,151	0%	121,151	0%	121,151	Newer fund used to track initiatives.
Green Space Fund 207										
Cash	210,950	210,950	210,950		210,950	0%	210,950	0%	210,950	Older fund. No immediate plan for use.
Mayors Computer 210										
Revenue	420	1,000	976	132%	-		500		505	
Expense	406	1,000	687	69%	-		500		515	
Cash	363.93	364	653		653	0%	653	0%	643	Minimal use annually.
Law Enforcement 212										
Revenue	-	239	404		100	-75%	200	100%	202	
Expense	-	5,000	2,764		6,000	117%	1,000	-63%	1,030	
Cash	11,221	6,459	8,860	-21%	2,960	-67%	2,160	-27%	1,332	Used for trainings/Professional Development.
Costs & Supplies 213										
Revenue	900	1,000	800	-11%	1,100	30%	1,111	1%	1,122	
Expense	1,715	4,000	1,785	4%	2,500	40%	2,575	3%	2,652	
Cash	10,438	7,438	9,453	-9%	8,053	-16%	6,569	-18%	5,059	
Federal Forefeiture 215										
Cash	122	122	122	0%	122	0%	122	0%	122	Older fund.
State Trust 216										
Revenue	-	-	-		-		-		-	
Expense	6,000	6,000	6,000	0%	6,000	0%	2,748	-54%		
Cash	14,748	8,748	8,748	-41%	2,748	-69%	(0)	-100%	(0)	
YS Clifton Connector 218										
Cash	2,000	2,000	2,000	0%	2,000	0%	2,000	0%	2,000	
Utility Round Up 220										
Revenue	7,336	9,298	15,843	116%	8,000	-50%	10,000	25%	10,000	
Expense	17,710	16,050	8,325	-53%	10,000	20%	10,000	0%	10,000	
Cash	4,660	(2,091)	12,179	161%	10,179	-16%	10,179	0%	10,179	Fund used to help those in need.
One Ohio Opioid 225										
Revenue	3,826	7,356	7,356	92%	5,500	-25%	5,555	1%	5,611	
Expense	-	-	-		-		-		-	
Cash	3,826	11,182	11,182	192%	16,682	49%	22,237	33%	27,848	Opioid prevention fund. Strict guidelines for use.
Utility Overpayment 640										
Revenue	(203,749)	12,113	29,444	-114%	-		-		-	
Expense	(165)	1,000	-		10,000		1,000	-90%	1,030	
Cash	24,859	35,972	54,303	118%	44,303	-18%	43,303	-2%	42,273	
Broadband 660										
Revenue	25,795	65,000	56,052	117%	95,000	69%	45,000	-53%	45,000	
Expense	-	55,000	53,247		95,000	78%	45,000	-53%	45,000	
Cash	25,795	35,795	28,600	11%	28,600	0%	28,600	0%	28,600	
Payroll 901										
Revenue	6,312	38,028	(24,200)	-483%	22,000	-191%	22,220	1%	22,442	
Expense	-	-	-		-		-		-	
Cash	29,377	67,405	5,177	-82%	27,177	-425%	49,397	82%	71,839	Accounting Fund only.
Widows Fund 902										
Revenue	1,500	1,500	1,500	0%	1,500	0%	1,500	0%	1,500	
Expense	1,322	1,500	850	-36%	2,200	159%	1,545	-30%	1,591	
Cash	1,812	1,812	2,462	36%	1,762	-28%	1,717	-3%	1,626	
Security Deposit 904										
Revenue	11,387	-	-		1,000		1,000	0%	1,000	
Expense	1,775	4,000			1,000		1,000	0%	1,000	
Cash	9,612	5,612	9,612	0%	9,612	0%	9,612	0%	9,612	
Petty Cash 905										
Cash	400	400	400	0%	400	0%	400	0%	400	
Mayor's Court 906										
Revenue	11,878	8,580	20,377	72%	9,000	-56%	15,000	67%	15,150	
Expense	6,909	8,000	4,299	-38%	7,000	63%	8,000	14%	8,240	
Cash	11,719	12,299	27,797	127%	29,797	7%	36,797	23%	43,707	Tracking of Mayor's Court activity.
Flexible Spending 907										
Cash	500	-	500	0%	500	0%	500	0%	500	Older fund not in use.
Unclaimed 908										
Cash	9,426	9,476	9,476	1%	9,576	1%	9,677	1%	9,779	Unclaimed funds deposited here.
Unclaimed Money 909										
Cash	4,805	4,805	4,805	0%	4,805	0%	4,805	0%	4,805	Unclaimed funds deposited here.
Unclaimed Payroll Money 910										
Cash	1,607	1,607	1,607	0%	1,607	0%	1,607	0%	1,607	Unclaimed funds deposited here.
Minor Funds Total CASH	479,392	501,507	530,038	11%	533,638	1%	562,457	6%	594,032	
Total Revenue	(134,225)	164,165	128,602		183,300		102,187		102,634	
Total Expense	438,768	142,050	77,957		179,700		73,368		71,059	

Capital Funds	2023	2024 Plan	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	Notes
Police Vehicle Replacement 301										
Revenue	-	55,000	55,000				170,000		105,000	FY26: Tech, tasers, cameras, radios, vests, aed, facility needs
Expense	-	54,500	55,000				164,010		103,620	
Cash	-	500	-		-		5,990		7,370	
Cable Capital 302										
Revenue	-	-	-							
Expense	341	-	-							
Cash	-	-	-		-		-		-	
Water Capital Improvement 303										
Revenue	843,772	2,945,000	3,002,185		545,000		-		100,000	Water Treatment Truck, hydrant repairs, clean/video of wells
Expense	331,933	2,960,051	2,285,405		640,500		79,860		623,946	
Cash	563,714	548,663	1,280,494		1,184,994		1,105,134		581,188	
Sewer Capital 304										
Revenue	438,000	140,000	140,000		700,000		350,000		100,000	2 Pumps, Sanitary Video, root control, blower #1
Expense	673,142	360,280	201,183		559,000		354,750		46,750	
Cash	82,295	(137,985)	21,112		162,112		157,362		210,612	
Electric Capital 305										
Revenue	-	900,000	900,000		-		500,000		200,000	Center Circuit/switch, SCADA, Poles, Transf. Upgrades
Expense	243,186	699,646	770,370		355,000		330,000		313,500	
Cash	719,676	920,030	849,306		494,306		664,306		550,806	
Parks/Rec Capital 306										
Revenue Total	116,000	-	-		200,000		100,000		100,000	Paint Pool, restroom rehab, gutters, diving board, drivboards, misc backstops softball/baseball, water fountains x3
Pool Capital					62,720		123,750		36,850	
Other Parks Capital	98,595	51,115	22,662		85,000		22,000		77,000	
Expense Total	98,595	51,115	22,662		147,720		145,750		113,850	
Cash	63,755	12,640	41,093		93,373		47,623		33,773	
Facilities Capital 307										
Revenue	-	100,000	80,000		50,000		200,000		100,000	BC Windows, Hoop poles, cameras, door by pd, front door
Expense	100,547	122,945	106,449		55,000		210,980		111,650	
Cash	74,198	51,253	47,749		42,749		31,769		20,119	
Capital Equipment 308										
Revenue	-	-	-		-		5,000		25,000	
Expense	-	5,500	5,500		9,000		4,620		28,820	
Cash	37,052	31,552	31,552		22,552		22,932		19,112	
Total Revenue	1,397,772	4,140,000	4,177,185		1,495,000		1,325,000		730,000	Capital Funds' Initiatives Retainer @ 10% = 105k
Total Expense	1,447,745	4,254,037	3,446,569		1,766,220		1,166,220		1,305,286	
Capital Funds Total CASH	1,540,690	1,426,652	2,271,306		2,000,086		2,035,116		1,422,980	

Police Pension	2023	2024 Plan	2024 Actual	<i>Increase from 2023</i>	2025 Budget	<i>Increase from 2024</i>	2026 Proposed Budget	<i>Increase from 2025</i>	2027 Budget	Notes
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REVENUE

Property Tax Total	42,991	51,574	51,363	19%	51,848	1%	52,125	1%	61,730	
Property Taxes	38,194	46,416	45,545	19%	46,663	2%	46,912	1%	55,557	
Rollback/Reimbursement	4,797	5,157	5,818	21%	5,185	-11%	5,212	1%	6,173	
Transfers	81,500	70,000	70,000	-14%						
Total Revenue	124,491	121,574	121,363	-3%	51,848	-57%	52,125	1%	61,730	Change in accounting practices. Net zero impact to GF/Police Pension Fund.

EXPENSE

Pension	111,920	141,414	124,903	12%	51,148	-59%	51,404	0%	60,988	Change in accounting practices. Net zero impact to GF/Police Pension Fund.
Worker's Comp	-	-	-							
Property Tax Collection Fees	405	700	481	19%	700	46%	721	3%	743	
TotalExpense	112,325	142,114	125,384	12%	51,848	-59%	52,125	1%	61,730	

Surplus/(Deficit)	12,167	(20,540)	(4,021)		-		-		-	
CASH BALANCE	128,442	107,902	124,421		124,421		124,421		124,421	

Council Member Sponsor	Applicant	Project / Initiative	Amount Requested	In-Kind
Kevin Stokes	Yellow Springs High School	Over-the-Street Commemorative Banner	\$1,000.00	
Gavin Devore Leonard	YS Chamber of Commerce	Fourth of July Fireworks	\$11,000.00	
Carmen Brown	America 250-Village of Yellow Springs Committee	America 250	\$20,000.00	
Brian Housh	YS Senior Center, Inc.	Senior Services & Support Deficit Reduction	\$32,000.00	
Kevin Stokes	YS Home Inc.	5% Subsidy of Home Repair Grant	\$32,100.00	
				Waived Tap Fees
Kevin Stokes	YS Home Inc.	5% Subsidy of the Cascades Phase 2	\$108,213.00	(\$45,655)
GRAND TOTAL			\$204,313.00	\$45,655.00