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?"

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*Fireworks (DeVore Leonard)

*America 250 (Brown)

*YS Senior Center

*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:	
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.
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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
Litterprise runus	the village: Electric, Water, Sewer, Storm, Solid Waste.
	This fund accounts for the general operations of the village, including council, mayor, administration, police,
General Fund	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
Affordable Housing Fund	council.
Conital Funda	Capital purchases are those equipment, infrastructure and facility improvements that have a life expectancy of 5 years or
Capital Funds	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.
	This designation in the General Fund covers compensation for the village manager, assistant village manager, finance
Administration	director, other finance staff and an assistant; Regional Income Tax Agency (RITA) expenses; legal services and other
	related training and expenses for those positions.
Dontal Droporty	The Village owns property that is rented out for resident/local organizations, including the Pottery Center, the Train Station,
Rental Property	and the Walnut Street building. This does not include Lawson Place nor is it affordable housing.
On an ail On marrianiana	This designation in the General Fund covers sponsored special events (Example: Street Fair, Pride Day, MLK Day) and 2
Council Commissions	council commissions: Public Arts & Culture Commission (PACC), Environmental Commission (EC)
Council Initiative	This designation is for annual appropriation measures at the direction of Council during the budgeting cycle and are
Council Initiatives	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.

General Fund - 101	2023	2024 Plan	2024 Actual	dramane dans	2025 Budget	decrease decre	2024 Proposed Ratest	inamose Asse	2027 Budget	Notes
REVENUE										
Property Tax Total	1,189,637	1,235,899	1,235,899	es	1,251,046	2%	1,257,914	2%	1,336,357	
Income Tax Total (1.5%)	2.285.935	2.300.000	2.623.729	20%	2.357.500	-20%	2.516.430	7%	2.579.340	2025 running slightly behind 2024 in comparison.
LGF XWW Tax Volut Tax Fees. Fires & Permits Inherest Cable Franchise Rainbursements Cher	135.260 112.479	119.815 150.000	130.209 143.305	2% 2% 28% 28% 28% 28% 28% 28%	115.395 143.000	200 200 200 200 200 200 200 200	118.626 141.400	2% 2% 2% 4% 30% 2% 2%	119.812	
Piotel Tax Fees. Fines & Permits Interest	87.292 87.253 512.679 53.660 105.620	150.000 75.000 146.000 600.000 50.000 90.000 246.185	101.385 70.742 222.789 642.444 42.369 131.511	288N 288N 26N	115.365 163.000 75.750 157.460 450.000 45.000 85.000	294 294	141.400 76.508 150.000 315.000 45.450 85.850	dN dN	1942.814 77.273 100.000 157.500 45.905 86.709	2005 nummine hight: will continue into 2026 and then likely fall off in 2027. Reduced cash, reduced interest surnines; rates also dropping.
Cable Franchise Reimbursements	53,640 105,620	50.000 90.000	42.349 131.511	20% 20%	45.000 85.000	an an	45.450 85.850	2% 2%	45.905 86.709	
Other Transfers/Advance Return Other Total	226.688 1.318.791	1.475.000	229.350 1.612.840	29	545.000 1.760.232	38%	1.079.461	39%	148.093 878.985	Movine Residential Rest to Aff Housine in 2005 thus the drop. One time exant fundant comine back to GF in 2005. Grant Fundine in 2005 is 645k; reduced interest earnines 2006/2007
Total General Revenue	4,794,363	5,013,000	5,472,460	14%	5,360,778	- 24	4,653,812	-22%	4,793,850	Big gloop as a result of Exgrant trading in 2025.
EXPENSE										
Council Wastes Pension Health	274.556 125.642 16.757 8.975	327.266 126.627 15.195 16.155	262.057 128.378 19.006 9.003	2% 2% 2% 2% 2%	224.576 123.614 18.706 15.571	201 201 201 201 201	236.482 138.959 19.454 16.738	2% 2% 2% 2%	348.067 143.822 20.135 17.994	
Health Other Insurance/Senelits	0.975 2.009	14.155 5.329	9.003 3.009	0% 2%	15.571 5.436	784 785	26,738 5,544	2% 2%	17.994 5.655	Allows for benefit participation.
Training and Services Legal Supplies and Other	42.545 76.260 2.109	68.704 91.006 6.248	52.184 47.181 3.196	20% 20% 20%	60.000 85.000 6.250	JIN ADN BEN	61.800 87.550 6.438		63.654 90.177 6.631	
								2N 2N 2N		Increase from 2024 but consists at with 2022.
Mayer Wages Pension Other Insurance/Senelits	22,530 10,738 2,639 699	28.071 19,459 2.337 1.958	25.018 19,759 2.029 780	2N 2N 2N 2N	29.427 20,552 2.877 1.997	23% 4% 4% 286%	39.887 20,552 2.877 2.837	2% 6% 6% 2%	40.360 20,552 2.877 2.078	
	2,629	2.337 1.958	3.029 790	20% 22%	2.877 1.997	200N	2.877 2.037	2% 2%	2.877 2.078	
Other	10.455	14.317	11.440	PN	14.000	22%	14.420	2%	14.853	
Administration Wastes Pension Health	490,649 154,511 19,692 15,948	813,776 152,672 21,237 20,496	571,741 184,118 28,117 22,278 7,379	27% 29% 42% 42%	590,512 558,000 23,546 40,446	26 26 26 27 28	662,548 219,720 30,761 36,662 41,255	22% 22% 22% 2% 2%	684,887 227,423 21,827 28,766	2025 running high; added staff for full year. Error in 2025 budget.
Health Other Insurance/Senelits	15,948 4,554	20,496 29,653	22,278 7,279	20% 20%	21,546 42,446	52% 62%	36,062 41,255	2% 2%	38,766 42,000	2025 runnins hink: added staff for full year. Error in 2025 budget. 2025 runnins hink: added staff for full year. Error in 2025 budget. Allows for benefit participation. Allows for benefit participation.
			77,846		75,000		77,250			
Retainer (RTA) Lenal Services and Trainine Other	60,673 82,648 103,962 40,660	67,913 90,765 276,512 26,528	77,846 72,945 142,420 36,647	276 276 276	75,000 60,000 150,000 40,000	an an an	77,250 61,800 154,500 41,200	2N 2N 2N 2N	79,568 63,654 159,135 42,436	
Auditors Deductions	22.492	45.300	22.427	an an	45.000	289	46.250			
Rental Property Property Tax Other	127.739 85.135 42.604	210.009 86.090 123.999	145.023 50.500 94.523	22% 22%	250,000 85,000 65,000	2N 68N 22N	142,650 75,700 66,950	dis dis dis	144.214 77.214 67.000	
PropertyTax Other		123,999	94.523	222%		32%	75.700 66.950	28	77.214 67.000	Shiftine Lawson place property taxto Affondable Housine Fund in 2026
Library (Caolital)	1.957	10.500	10.866	ann ann	20.000	200%	5.000	20%	7.500	
Lawson Place Capital Debt Other	144,865 45,329 59,684 41,072		1,921	-00%		-300W				Shifte dio Affordable Housing 2024/2025.
			1,921	-sen		200N				
Cable TV Wages	36.932 26,506 2.678 6.768	88.749 55,000 13.898 19.851	54.476 28,308 10.867 15.301	26N 26N 26N 22TN	121.058 60,500	220% 224% 20% 24%	95.327 62,920 16.490 17.968	22% 2%	98.357 65,122 14.749 18.486	Increase in 2025 Israely 30k Cncil Initremoved 2006. AddTwase increase.
Cable TV Wages Other Benefits Other Misc. Expenses Council Initiatives and Requests	6.748	19.051	15.301	280N 227N	121.058 60,500 14.176 17.425 28,957	20%	17.948	21% 2% 2% 2% 2%	10.400	
	46.971 46,971	60.000 60,000	5.894 5,894	47% 47%	31.500 12,000	438% 208%	12.360 12,360		12.731	29.560 Cnc 8 Init 2025 falls off 2026
Council Commissions Other Council Initiatives and Requests	46,971	60,000	5,894	47%	12,000 19,500	204%	12,360	42% 2% 200%		
Public Safety Wasters	1.096.117 622.241	1.935.962	1.734.982 1.166.498	IPN IPN	2.047.468 1.248.921	28% 7%	2,079,776 1,311,367 19,000 151,668 243,912 74,900	2% EN	2.159.247 1.270.279 19.000 143.763	2005.Running behind as result of low staffins: will resume 2006 as planned
Sconsored Events (OT Wares) Pension	55.434 155.072 37.205	72.583 206.268 72.068	81.212 164.895 52.816	en en	19.000 129.217 226.895 73.509	72% 38% 38%	19.000 151.468	2% 2% 2% 2% 2%	19.000 143.763	2005 Runnine behind as result of low staffour will resume 2006 as ofamned Council Interior Shift in services accountine with Police Pensite fund. Allows for benefit certicustion. Allows for benefit certicustion.
Public Safety Walles Sconsored Events (OTWares) Pension Health Cither Benefits							74.900		262.205 76.479	Allows for benefit participation.
Services and Trainine Materials. Supplies & Other Capital	162.362 24.769 37.634	210.103 32.626 145.000	183,246 28,963 63,352	IIN IPN 62N	223.000 35.000 84.925	22% 22% 42%	243,000 36,050	20% 2% 200%	250.290 37.132	
Capital Blacking and Zoning	27.034 210.534 100.618						404 601		284 282	
Planning and Zoning Wages Persoon Health Other Senetits	12,605	287.108 84,845 10.181	265.172 84,307 13.145 15.440 3,212	276 265 276 280 281	292.746 155,620 21.787	60% 60% 238% 78%	404.601 161,845 22,658 39,521 5,687	2% 4% 4% 7% 2%	284.282 167,509 23.451	Added Statiting 2025 Added Statiting 2025 Added Statiting 2025 Allows for hear for archicastion. Allows for benefit participation.
Health Other Benefits	20.741 3,116	29.785 5,496	15.440 3,212		21.787 26.764 5,575		39.521 5,687		42.485 5,801	Allows for benefit participation. Allows for benefit participation.
Services and Trainine Permit Services Other	26.092 46,078 1.294	28.860 120,000 7.971	19.486 104,703 5.879	20% 22% 254%	35.000 128,000 10.000	20% 20% 70%	36.050 131,860 7.000	2N 2N 30N	37.132 100,795 7.230	Runs parrallel with permit revenue above. Likely reduced in 2027.
	1.294	7.971	5.879 10,291	38N	10,000	79N 26N	7.000	30N 2N	7.210	
Transfers	1.505.642	1271.186	1.120.000	an an			1.476.500		1,551,500	Operational and Capital Transfers depend on need and projects.
To STREET To PARKS	380,000 405.000	300,000 510.000	300,000 410.000		1.377.500 219,000 700.000 42.000	22% 22% 22%	400,000 700.000	7% #3% 6% -00%	550,000 770.000	
To PARKS - Council Request Initiative To ELECTRIC To AFF COPPARIS E MONTGAG	40.000	261.184	243.000			-176		-200%		
To AFFORDABLE HOUSING: Council To SEWER	Requests				175.000 100.000			-000%		
Mediation Transfers TextInter TextIn	81.500	70.000	70.000							
To POLICE CAPITAL To Economic Development	81.500		70.000			330%	170.000	-000W	205.000	
To ERCADBAND 660 To Facilities Capital		30,000 100,000	100,000		40,000 50,000 50,000	-02%	200,000	-200% 200%	100,000 25,000	
To Capital Equipment To Utility Roundup To Widows					1,500		1.500	on		
Advances RESERVES		545.000	545.000		25,000	200%	50,000		50,000	In Grant fundinal histories Reserves for the unknown.
Total General Expense	4,012,997	5,642,634	4,775,878	28%	5,179,786	DN .	5,365,902	- 44	5,543,029	500k of the increase is in Transfers. Remainder is inflationary increases.
Surplus/(Selfcit)	700.366	(627.725)	696,590		189.992		(522.089)		/750.0291	
Cash Balance % Cash on Hand	3.017.011	(637.735) -11%	4.513.602 95%		4.002.050		4.290.761 00%		3.540.731 64%	
Adjusted Cash (Planning) Adjusted Surplus/Deficit		-637.736	4.513.602 696.590		4.702.592		4.191.504 -512.089		2.441.475 -750.029	
Adjusted Surplus/Deficit Ni Adjusted Cash on Hand Police Vehicle Replacement 201 Revenue Depense Cash		-11% From Canillant	95% age (Make Nocess	er Charr	91%		78%		62%	
Police Vehicle Replacement 201 Revenue		55,000	FF 000				170.000		105,000	
Dipense Cash		54,500 500	55,000				564,000 5990		103,620 7370	•
Facilities Capital 907		From Capital Pa	ge (Make Necessar	y Change	s on Capital Tab)					
Revenue Expense	100,547	100,000 122,945	93,000 105,449		50,000 55,000		200,000 210,980		100,000 111,650 20,119	
Cash	76,290	51,253	47,749		42,749		21,709		20,119	
Capital Equipment 200 Revenue		Prom Capital Pa	ge (Make Necessar	yChange			5.000		25.000	
Revenue Expense Cash	37,052	5,500 31,552	5,500 31,552		9,000 22,552		5,000 4,620 22,932		28,820 19,112	
General Fund BudgetHighlights: 1) The General Fund will be open disclosures the definition 1777.	ating with a del	ficit spend of just	over 500k. Manag	pement v	vill work to get ti	ne budg	et balanced by end	of FY2	5. This deficit gro	rws to nearly 800k in 2027. Salancing the budget is a priority - with the recommended goal of

- The Delivery among and any country of the Country o
- 7) This budget includes continued unbestzed financial support to hard Village interests: the pool, you'rb center/Byon Center, twin station, pottery center, softball-baseball fields, Village spenaned events (PRICE, MLX Coy, Street Fax, etc., a) This budget does not include COUNCE INTERMINES yet to be discussed by council. Those will be added once Council determines the health.

<u> Parks & Rec - 204</u>	2023	2024 Plan	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	Notes
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	196	42,844	
Transfers (from GF)	405,000	510,000	410,000	196	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%		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%		Budget to align with trend; holding. Running light 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%	. ,	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%		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%		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	11,283	19,555	19,858	76%	15,000	-24%	15,450	3%	15,914	Running ahead of plan 2025; 1x events in 2025.
Transfer to Capital RESERVE			-		200,000 10,000		100,000 10,000	-50% 0%	100,000 10,000	
Total Parks & Rec Expense	512,980	762,652	625,191	22%	910,362	46%	827,923	-9%		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%	
					208,761		178,258		210,217	
Adjusted Cash (Planning)		202,818	280,123							
Adjusted Cash (Planning) Adjusted Surplus/Deficit % Adjusted Cash on Hand		202,818	280,123		-71,362 23%		-30,503 22%		31,959 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							

- 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	<u>Notes</u>
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	496	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) All Funds CASH Balance	(192,552) 1,020,410	(253,335) 767,075	(48,098) 972,312		(296,300) 676,012		(142,483) 533,529		(19,373) 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) State Highway (203) CASH	12,395 87,927	7,000 94,927	13,166 101,093		9,145 110,238		9,336 119,574		9,530 129,104	
Permissive (209) Surplus ((Deficit)	18,759	38,000	40,108		13,380		13,764		14,151	
Permissive (208) Surplus/(Deficit) 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	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	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		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%		Allows for benefit participation.
Other Benefits/Insurance	6,834	18,766	8,243	21%	19,142	132%	19,524	2%		Allows for benefit participation.
0	05.000	100.054	00.047		405.000		100 750		400.040	Production coordinates and a second control of the second control
Services and Training Materials	85,228 123,700	120,354 146,823	99,347 99,602	17% -19%	125,000 130,000	26% 31%	128,750 133,900	3% 3%		Running high 2025; hold 2026 slightly higher. Operating supplies running high; hold 2026.
Materials	123,700	140,023	99,002	-19%	130,000	31%	133,500	3%	137,917	Operating supplies running riigh, nota 2020.
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	- 4 004 440	4 007 005	-100%	4 500 044		4 554 000		1,696,282	•
Total Expense	1,546,627	1,884,442	1,667,865	8%	1,506,611	-10%	1,551,683	3%	1,696,282	
Surplus/(Deficit)	(96,145)	(307,442)	(118,296))	(71,011))	(216,058)		(341,476)	
CASH BALANCE	867,353	559,911	749,058		678,046		461,989		120,512	
% Cash on Hand	56%	30%	45%)	45%)	30%		7%)
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Water Capital Improvement 303		From Capital Page	e (make Necessary	Citaliges	חו נוומנ נמטן					
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	Ī

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	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	Notes
REVENUE					J		·		J	
Level Owner		75.000	75.000							
Local Grants	-	75,000	75,000		4 000 000		4 000 000		5 0 47 000	
Consumer Fees - all	4,357,051	4,496,000	4,933,617		4,630,880	-6%	4,900,000	6%	5,047,000	
Reimbursements	120,752	95,000	293,088		50,000	-83%	50,500	1%	51,005	
Other	21,477	2,298	11,100		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		53,480	-21%	62,187	16%	64,674	
Health Insurance	81,365	129,378	82,907		142,316	-21% 72%	152,989	8%	164,464	
Other Insurance and Benefits	17,148	32,005	18,650		32,646	75%	23,299	-29%	23,764	
Other modrance and benefits	17,140	32,003	10,030	370	32,040	7570	20,200	-2370	25,704	
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)
CASH BALANCE	1,985,816	1,466,304	3,036,027		2,581,137		2,072,022		1,317,978	
% Cash on Hand	49%	23%	56%	6	50%	.	35%		23%	6
		From Capital Pag	ge (Make Necessary	y Changes o	n that tab)					I
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 noteable 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.

<u>Storm: 650</u>	<u>2023</u>	2024 Plan	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	Notes
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	<u>2023</u>	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	I

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	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	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			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	1
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 Pag	e (Make Necessary	Changes o	n that tab)					l
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	

162,112

157,362

210,612

Sewer Fund Budget Highlights

Cash

1) The Village is planning on maintaining current staffing levels and included cost of living adjustments similar to what other entities are experiencing (3%).

(137,985)

82,295

- 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.

21,112

Affordable Housing 224	2023	<u>2024 Plan</u>	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	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%		Shifting Expense from GF here for all Aff. Housing.
Capital Debt	-	36,500 58,684	36,734 58,684		26,500 58,684	-28%	26,400 58,684	0%	58,684	FY26 Capital: Sealcoat (7500), Remodel (15k), Misc (4k), 10%
Public Safety/Council Initiatives	43,990	101,130	29,574	-33%	100,000	0% 238%	58,684	0%	38,684	Annual initiatives not yet planned for 2026
rubiic Salety/Council Illitiatives	43,990	101,130	29,374	-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 Cash	10,125 101,151	40,000 81,151	121,151	-100%	40,000 121,151	0%	121,151	-100% 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 Cash	406 363.93	1,000 364	687 653	69%	653	0%	500 653	0%	515 643	Minimal use annually.
Law Enforcement 212 Revenue	_	239	404		100	-75%	200	100%	202	
Expense Cash	11,221	5,000 6,459	2,764 8,860	-21%	6,000 2,960	117% -67%	1,000 2,160	-83% -27%	1,030 1,332	Used for trainings/Professional Development.
Coats & Supplies 213										
Revenue Expense	900 1,715	1,000 4,000	800 1,785	-11% 4%	1,100 2,500	38% 40%	1,111 2,575	1% 3%	1,122 2,652	
Cash	10,438	7,438	9,453	-9%	8,053	-15%	6,589	-18%	5,059	
Federal Forefeiture 215 Cash	122	122	122	0%	122	0%	122	0%	122	Older fund.
State Trust 216 Revenue	-	-	-		-				-	
Expense Cash	6,000 14,748	6,000 8,748	6,000 8,748	0% -41%	6,000 2,748	-69%	2,748	-54% -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	_,000	2,000	2,000		2,030		2,000		2,000	
Revenue Expense	7,336 17,710	9,298 16,050	15,843 8,325	116% -53%	8,000 10,000	-50% 20%	10,000 10,000	25% 0%	10,000 10,000	
Cash	4,660	(2,091)	12,179	161%	10,179	-16%	10,179	0%		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							Onioid proportion fund. Stript guidelines for use
Utility Overpayment 640	3,826	11,182	11,182	192%	16,682	49%	22,237	33%	27,848	Opioid prevention fund. Strict guidelines for use.
Revenue	(203,749)	12,113	29,444	-114%	-		-		-	
Expense Cash	(165) 24,859	1,000 35,972	54,303	118%	10,000 44,303	-18%	1,000 43,303	-90% -2%	1,030 42,273	
Broadband 660	,,,,,,		,,,,,		,		,,,,,		,	
Revenue	25,795	65,000	56,052	117%	95,000	69%	45,000	-53%	45,000	
Expense Cash	25,795	55,000 35,795	53,247 28,600	11%	95,000 28,600	78% 0%	45,000 28,600	-53% 0%	45,000 28,600	
Payroll 901										
Revenue Expense	6,312	38,028	(24,200)	-483%	22,000	-191%	22,220	1%	22,442	
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 Cash	1,322 1,812	1,500 1,812	850 2,462	-36% 36%	2,200 1,762	159% -28%	1,545 1,717	-30%	1,591 1,626	
Security Deposit 904	1,012	1,012	2,402	55.0	1,702	200	1,717	-570	1,020	
Revenue	11,387	-	-		1,000		1,000	0%	1,000	
Expense Cash	1,775 9,612	4,000 5,612	9,612	0%	1,000 9,612	0%	1,000 9,612	0%	1,000 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 Cash	6,909	8,000 12,299	4,299 27,797	-38% 137%	7,000 29,797	63%	8,000 36,797	14%	8,240	Tracking of Mayor's Court activity.
	11,/10	22,200	21,131	23/%	20,737	/75	30,737	23%	40,707	
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	5%	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	

Police Vehicle Replacement 301 Revenue Expense Cash Cable Capital 302	-	55,000						
Expense Cash Cable Capital 302								
Cash Cable Capital 302			55,000			170,000	105,000	
Cable Capital 302		54,500	55,000			164,010	103,620	FY26: Tech, tasers, cameras, radios, vests, aed, facility needs
•		500	-	-		5,990	7,370	
_								
Revenue	-	-	-					
Expense	341	-	-					
Cash	-	•		-				
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	Water Treatment Truck, hydrant repairs, clean/video of wells
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	
Expense	673,142	360,280	201,183	559,000		354,750		2 Pumps, Sanitary Video, root control, blower #1
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	
Expense	243,186	699,646	770,370	355,000		330,000		Center Circuit/switch, SCADA, Poles, Transf. Upgrades
Cash	719,676	920,030	849,306	494,306		664,306	550,806	- Contain Should Shirt S
Parks/Rec Capital 306								
Revenue Total	116,000	-	-	200,000		100,000	100,000	
Pool Capital	110,000			62,720		123,750	· · · · · · · · · · · · · · · · · · ·	Paint Pool, restroom rehab, gutters, diving board, drivboards, misc
Other Parks Capital	98,595	51,115	22,662	85,000		22,000	77,000	backstops softball/baseball, water fountains x3
Expense Total	98,595	51,115	22,662	147,720		145,750	113,850	backstops sortbatt basebatt, water rountains to
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	
Expense	100,547	122,945	106,449	55,000		210,980	•	BC Windows, Hoop poles, cameras, door by pd, front door
Cash	74,198	51,253	47,749	42,749		31,769	20,119	DO Williadwa, 1100p potes, callieras, adoi by pu, fiolit addi
Capital Equipment 308								
Revenue		_	_			5,000	25,000	l .
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	
Total Expense	1,447,745	4,254,037	3,446,569	1,766,220		1,166,220	1,305,286	Capital Funds' Initiatives Retainer @ 10% = 105k
Capital Funds Total CASH	1,540,690	1,426,652	2,271,306	2,000,086	i .	2,035,116	1,422,980	

Police Pension	2023	<u>2024 Plan</u>	2024 Actual	Increase from 2023	2025 Budget	Increase from 2024	2026 Proposed Budget	Increase from 2025	2027 Budget	Notes
REVENUE										
Property Tax Total	42,991	51,574	51,363	19%	51,848	196	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	196	6,173	
Transfers	81,500	70,000	70,000	-14%						Change in accounting practices. Net zero impact to GF/Police Pension Fund.
Total Revenue	124,491	121,574	121,363	-3%	51,848	-57%	52,125	1%	61,730	
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)	ı	-		-		-	
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