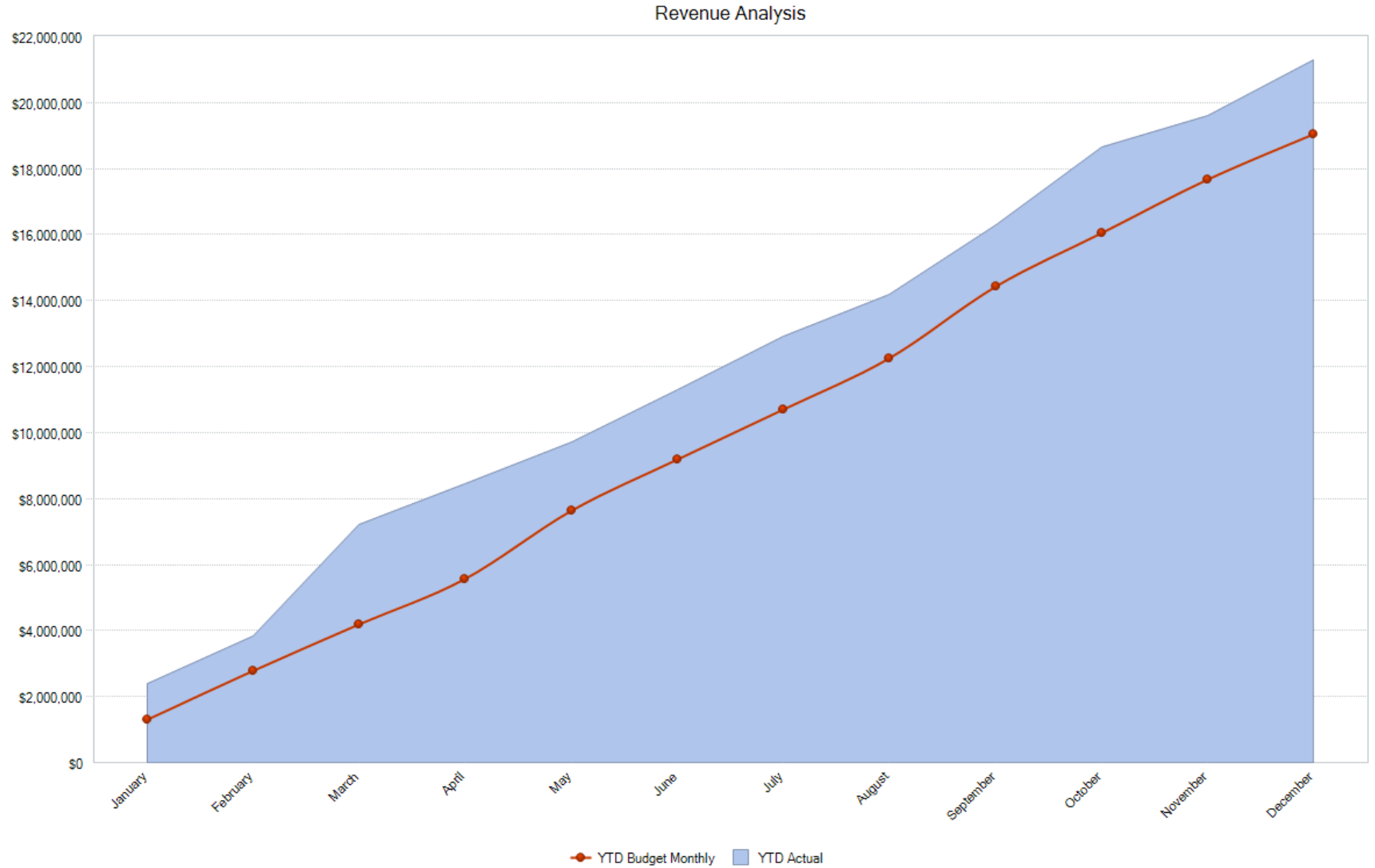


# Village of Yellow Springs Year End 2024 Financial Summary Report

	YTD Budget Monthly	YTD Actual
January	\$1,305,414	\$2,392,064
February	\$2,783,327	\$3,851,661
March	\$4,174,991	\$7,231,319
April	\$5,566,654	\$8,457,881
May	\$7,649,151	\$9,722,762
June	\$9,178,981	\$11,286,084
July	\$10,708,811	\$12,930,776
August	\$12,238,641	\$14,193,243
September	\$14,443,471	\$16,290,628
October	\$16,048,302	\$18,672,457
November	\$17,653,132	\$19,619,693
December	\$19,048,462	\$21,297,004

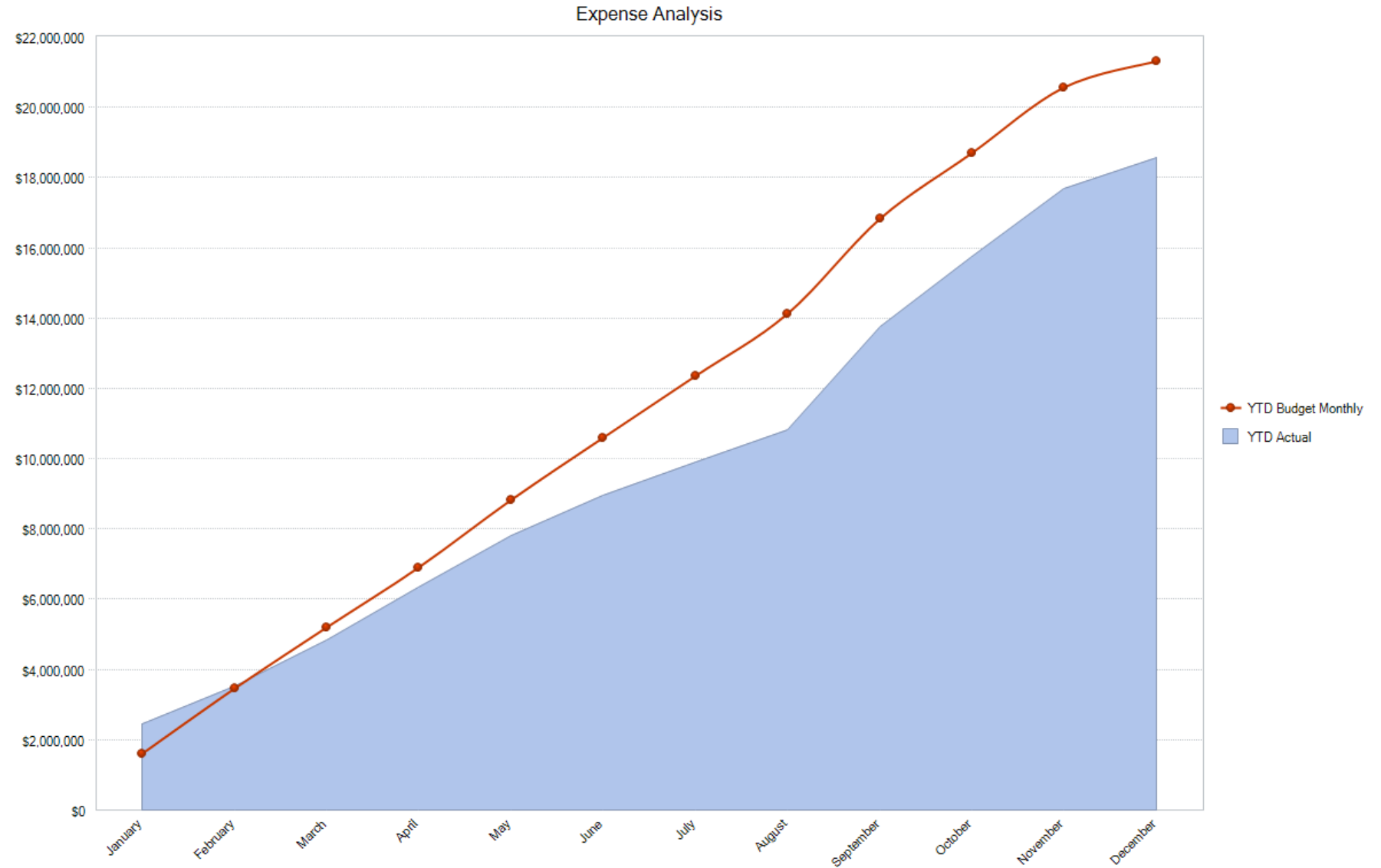
**Revenue is ahead of budget by \$2,248,542 for year end.**



# Village of Yellow Springs Year End 2024 Financial Summary Report

	◆ YTD Budget Monthly	◆ YTD Actual
January	\$1,601,703	\$2,445,640
February	\$3,472,405	\$3,530,581
March	\$5,200,893	\$4,828,234
April	\$6,902,840	\$6,341,755
May	\$8,818,999	\$7,802,555
June	\$10,582,799	\$8,962,887
July	\$12,346,283	\$9,899,865
August	\$14,110,038	\$10,819,156
September	\$16,826,706	\$13,775,615
October	\$18,685,763	\$15,751,618
November	\$20,553,162	\$17,682,803
December	\$21,318,445	\$18,571,440

**Actual expenses after encumbrances are \$2,747,005.00 less than budgeted at year end.**



**Statement of Cash from Revenue and Expense  
Village of Yellow Springs  
Fund Details  
December 2024**

	Year Beginning Cash 2024	Actual Revenue 2024	Actual Expense 2024	Current Cash Balance 2024	YTD Encumbrance	Unencumbered Cash Balance 2024	Gain/Loss 2024
--	-----------------------------------	---------------------------	---------------------------	------------------------------------	--------------------	---	-------------------

\* Report Contains Filters

101 GENERAL FUND	3,817,011	5,473,508	4,952,486	4,338,033	165,583	4,172,450	355,439
202 STREET MAINTENANCE/REPAIR FUND	691,375	546,768	648,139	590,004	49,963	540,041	-151,334
203 STATE HIGHWAY MAINTENANCE FUND	87,927	20,298	7,132	101,093	3,870	97,223	9,296
204 PARKS & RECREATION FUND	361,798	543,516	625,190	280,124	56,013	224,112	-137,686
205 ECONOMIC DEVELOPMENT FUND	101,151	20,000	0	121,151	0	121,151	20,000
207 GREEN SPACE FUND	210,950	0	0	210,950	0	210,950	0
208 MOTOR VEHICLE - PERMISSIVE TAX	241,107	40,108	0	281,216	0	281,216	40,108
210 MAYOR'S COURT COMPUTER FUND	364	1,026	687	703	313	390	26
212 LAW ENFORCEMENT AND EDUCATION	11,221	404	2,764	8,861	0	8,861	-2,360
213 COATS & SUPPLIES FUND	10,438	800	1,785	9,453	341	9,112	-1,326
215 FED. FORFEITED ASSETS	122	0	0	122	0	122	0
216 STATE L. E. TRUST FUND	14,748	0	6,000	8,748	0	8,748	-6,000
218 YS CLIFTON CONNECTOR TRAIL	2,000	0	0	2,000	0	2,000	0
220 UTILITY ROUND UP FUND	4,660	15,843	8,325	12,179	0	12,179	7,519
224 AFFORDABLE HOUSING	17,760	247,502	149,903	115,359	59,427	55,932	38,172
225 ONEOHIO OPIOID SETTLEMENT	3,826	7,356	0	11,182	0	11,182	7,356
301 POLICE VEHICLE REPLACEMENT	0	55,000	55,000	0	0	0	0
303 WATER CAPITAL IMPROVEMENT	563,714	3,002,185	2,285,405	1,280,494	293,896	986,598	422,884
304 SEWER CAPITAL IMPROVEMENT FUND	82,295	140,000	201,183	21,112	19,096	2,016	-80,279
305 ELECTRIC CAPITAL IMPROVEMENT	719,676	900,000	770,370	849,306	238,786	610,520	-109,156
306 PARKS & RECREATION CAPITAL	63,755	0	22,662	41,093	0	41,093	-22,662
307 FACILITIES CAPITAL IMPROVEMENT	74,198	80,000	106,449	47,749	5,189	42,560	-31,638
308 CAPITAL EQUIPMENT FUND	37,052	0	5,500	31,552	0	31,552	-5,500
601 ELECTRIC OPERATING FUND	1,985,816	6,434,801	5,384,592	3,036,025	899,170	2,136,855	151,039
610 WATER OPERATING FUND	867,353	1,549,569	1,667,864	749,058	84,572	664,486	-202,868
620 SEWER OPERATING FUND	908,890	1,448,624	1,071,710	1,285,803	95,379	1,190,425	281,535
630 SOLID WASTE OPERATING FUND	179,887	459,256	414,013	225,129	50,044	175,086	-4,801
640 UTILITY OVER PAYMENT FUND	24,859	29,444	0	54,303	0	54,303	29,444

**Statement of Cash from Revenue and Expense  
Village of Yellow Springs  
Fund Details  
December 2024**

	Year Beginning Cash 2024	Actual Revenue 2024	Actual Expense 2024	Current Cash Balance 2024	YTD Encumbrance	Unencumbered Cash Balance 2024	Gain/Loss 2024
650 STORM WATER	95,004	105,853	0	200,858	0	200,858	105,853
660 BROADBAND	25,795	56,052	53,247	28,600	3,082	25,518	-277
901 PAYROLL FUND	29,377	-24,200	0	5,177	0	5,177	-24,200
902 WIDOWS FUND	1,812	1,500	850	2,463	650	1,812	0
903 POLICE PENSION FUND	128,442	121,363	125,385	124,421	0	124,421	-4,022
904 SECURITY DEPOSIT FUND	9,612	0	0	9,612	0	9,612	0
905 PETTY CASH	400	0	0	400	0	400	0
906 MAYORS COURT FUND	11,719	20,377	4,299	26,707	0	26,707	14,988
907 FLEXIBLE SPENDING PLAN FUND	500	0	500	0	0	0	-500
908 UNCLAIMED MONEY - S01	9,426	50	0	9,476	0	9,476	50
909 UNCLAIMED MONEY - GD DO NOT USE	4,805	0	0	4,805	0	4,805	0
910 UNCLAIMED MONEY - PAYROLL	1,607	0	0	1,607	0	1,607	0
<b>Report Total :</b>	<b>11,402,453</b>	<b>21,297,004</b>	<b>18,571,440</b>	<b>14,126,926</b>	<b>2,025,372</b>	<b>12,101,554</b>	<b>699,101</b>

\* Report Contains Filters

Beginning Cash balance of \$11,402,453 is increased to \$14,126,926 as of 12/31/24. Encumbrances for future expenses of \$2,025,372 reduce the expected cash balance to \$12,101,554. Showing a gain of \$699,101 cash balance as of 12/31/2024.

# Revenue Analysis by Fund Village of Yellow Springs Fund Details December 2024

The % of collected revenue as of December 31st should be 100% or greater. The current rate is 112% overall.

	YTD Expected Revenue 2024	YTD Actual Revenue 2024	YTD Uncollected Balance 2024	Percent Collected 2024
<a href="#">* Report Contains Filters</a>				
101 GENERAL FUND	4,342,532	5,473,508	-1,130,976	126%
202 STREET MAINTENANCE/REPAIR FUND	491,000	546,768	-55,768	111%
203 STATE HIGHWAY MAINTENANCE FUND	17,520	20,298	-2,778	116%
204 PARKS & RECREATION FUND	585,800	543,516	42,284	93%
205 ECONOMIC DEVELOPMENT FUND	20,000	20,000	0	100%
208 MOTOR VEHICLE - PERMISSIVE TAX	32,000	40,108	-8,108	125%
210 MAYOR'S COURT COMPUTER FUND	1,000	1,026	-26	103%
212 LAW ENFORCEMENT AND EDUCATION	0	404	-404	0%
213 COATS & SUPPLIES FUND	1,000	800	200	80%
220 UTILITY ROUND UP FUND	7,710	15,843	-8,133	205%
224 AFFORDABLE HOUSING	249,000	247,502	1,498	99%
225 ONEOHIO OPIOID SETTLEMENT	0	7,356	-7,356	0%
301 POLICE VEHICLE REPLACEMENT	55,000	55,000	0	100%
303 WATER CAPITAL IMPROVEMENT	2,855,500	3,002,185	-146,685	105%
304 SEWER CAPITAL IMPROVEMENT FUND	140,000	140,000	0	100%
305 ELECTRIC CAPITAL IMPROVEMENT FUND	900,000	900,000	0	100%
307 FACILITIES CAPITAL IMPROVEMENT FUND	80,000	80,000	0	100%
601 ELECTRIC OPERATING FUND	5,706,900	6,434,801	-727,901	113%
610 WATER OPERATING FUND	1,577,000	1,549,569	27,431	98%
620 SEWER OPERATING FUND	1,302,000	1,448,624	-146,624	111%
630 SOLID WASTE OPERATING FUND	401,000	459,256	-58,256	115%
640 UTILITY OVER PAYMENT FUND	0	29,444	-29,444	0%
650 STORM WATER	80,000	105,853	-25,853	132%
660 BROADBAND	70,000	56,052	13,948	80%
901 PAYROLL FUND	0	-24,200	24,200	0%
902 WIDOWS FUND	1,500	1,500	0	100%
903 POLICE PENSION FUND	125,000	121,363	3,637	97%
906 MAYORS COURT FUND	7,000	20,377	-13,377	291%
908 UNCLAIMED MONEY - S01	0	50	-50	0%
<b>Report Total :</b>	<b>19,048,462</b>	<b>21,297,004</b>	<b>-2,248,542</b>	<b>112%</b>

**Expense Analysis by Fund  
Village of Yellow Springs  
Fund Details  
December 2024**

	YTD Appropriations 2024	YTD Actual Expense 2024	YTD Unexpended Appropriations 2024	YTD Percent Expended To Appropriations 2024	YTD Encumbrances 2024	YTD Unencumbered Appropriations 2024	YTD Percent Unencumbered Appropriations 2024
* Report Contains Filters							
101 GENERAL FUND	5,733,244.60	4,952,486.19	780,758.41	86.38%	165,583.44	615,174.97	10.73%
202 STREET	796,754.00	648,138.71	148,615.29	81.35%	49,963.07	98,652.22	12.38%
203 STATE HIGHWAY	12,000.00	7,131.88	4,868.12	59.43%	3,870.00	998.12	8.32%
204 PARKS & RECREATION FUND	770,817.96	625,190.02	145,627.94	81.11%	56,012.59	89,615.35	11.63%
205 ECONOMIC DEVELOPMENT	40,000.00	0.00	40,000.00	0.00%	0.00	40,000.00	100.00%
210 MAYOR'S COURT COMPUTER	1,000.00	687.13	312.87	68.71%	312.87	0.00	0.00%
212 LAW ENFORCEMENT AND	5,000.00	2,763.64	2,236.36	55.27%	0.00	2,236.36	44.73%
213 COATS & SUPPLIES FUND	4,000.00	1,785.33	2,214.67	44.63%	340.79	1,873.88	46.85%
216 STATE L. E. TRUST FUND	6,000.00	6,000.00	0.00	100.00%	0.00	0.00	0.00%
220 UTILITY ROUND UP FUND	12,370.00	8,324.76	4,045.24	67.30%	0.00	4,045.24	32.70%
224 AFFORDABLE HOUSING	261,184.00	149,902.66	111,281.34	57.39%	59,426.74	51,854.60	19.85%
301 POLICE VEHICLE	55,000.00	55,000.00	0.00	100.00%	0.00	0.00	0.00%
303 WATER CAPITAL	2,960,051.21	2,266,591.32	693,459.89	76.57%	312,709.83	380,750.06	12.86%
304 SEWER CAPITAL	220,280.00	201,183.11	19,096.89	91.33%	19,095.52	1.37	0.00%
305 ELECTRIC CAPITAL	1,097,646.39	647,095.44	450,550.95	58.95%	52,210.59	398,340.36	36.29%
306 PARKS & RECREATION	36,865.00	22,662.00	14,203.00	61.47%	0.00	14,203.00	38.53%
307 FACILITIES CAPITAL	122,945.00	75,672.94	47,272.06	61.55%	35,965.00	11,307.06	9.20%
308 CAPITAL EQUIPMENT FUND	5,500.00	5,500.00	0.00	100.00%	0.00	0.00	0.00%
601 ELECTRIC OPERATING FUND	6,299,311.51	5,260,547.29	1,038,764.22	83.51%	929,568.92	109,195.30	1.73%
610 WATER OPERATING FUND	1,898,218.00	1,667,864.32	230,353.68	87.86%	84,572.20	145,781.48	7.68%
620 SEWER OPERATING FUND	1,287,389.00	1,071,710.12	215,678.88	83.25%	95,378.53	120,300.35	9.34%
630 SOLID WASTE OPERATING	464,906.59	376,208.98	88,697.61	80.92%	86,605.92	2,091.69	0.45%

**Expense Analysis by Fund  
Village of Yellow Springs  
Fund Details  
December 2024**

	YTD Appropriations 2024	YTD Actual Expense 2024	YTD Unexpended Appropriations 2024	YTD Percent Expended To Appropriations 2024	YTD Encumbrances 2024	YTD Unencumbered Appropriations 2024	YTD Percent Unencumbered Appropriations 2024
* Report Contains Filters							
650 STORMWATER	16,900.00	0.00	16,900.00	0.00%	0.00	16,900.00	100.00%
660 BROADBAND	65,000.00	53,247.45	11,752.55	81.92%	3,081.50	8,671.05	13.34%
902 WIDOWS FUND	1,500.00	849.60	650.40	56.64%	650.40	0.00	0.00%
903 POLICE PENSION FUND	142,114.12	125,384.58	16,729.54	88.23%	0.00	16,729.54	11.77%
904 SECURITY DEPOSIT FUND	4,000.00	0.00	4,000.00	0.00%	0.00	4,000.00	100.00%
906 MAYORS COURT FUND	8,000.00	4,299.00	3,701.00	53.74%	0.00	3,701.00	46.26%
907 FLEXIBLE SPENDING PLAN	500.00	500.00	0.00	100.00%	0.00	0.00	0.00%
<b>Report Total:</b>	21,318,444.68	18,571,440.08	2,747,004.60	87.11%	2,025,372.12	721,632.48	3.39%

The overall actual expense as of December 31 was 87% and unencumbered appropriations of 3%. This allows for efficiency for operations while providing accountability of the budget.

## Village of Yellow Springs Bank Report

Banks: INV to WBP

As Of: 1/1/2024 to 12/31/2024

Include Inactive Bank Accounts: No

Bank	Beginning Bal.	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
IMPREST CASH	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
STAR OHIO	\$6,345,177.62	\$23,551.55	\$342,166.63	\$0.00	\$0.00	(\$1,500,000.00)	\$5,187,344.25
RAYMOND JAMES INVESTMENT	\$1,831,570.74	(\$5,447.52)	\$66,477.87	\$0.00	\$0.00	\$1,500,000.00	\$3,398,048.61
U S BANK - GUARANTEE DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MAYOR'S COURT	\$542.00	\$1,857.00	\$16,620.00	\$0.00	\$0.00	(\$14,834.00)	\$2,328.00
WesBanco GENERAL	\$3,224,762.58	\$1,662,023.77	\$17,531,869.86	\$838,489.07	\$14,569,167.53	(\$307,775.31)	\$5,879,689.60
WesBanco PAYROLL	\$0.00	\$277,109.77	\$3,220,223.10	\$331,932.27	\$3,883,716.48	\$322,609.31	(\$340,884.07)
<b>Grand Total:</b>	<b>\$11,402,452.94</b>	<b>\$1,959,094.57</b>	<b>\$21,177,357.46</b>	<b>\$1,170,421.34</b>	<b>\$18,452,884.01</b>	<b>\$0.00</b>	<b>\$14,126,926.39</b>

**The cash balance increased at the end of Q4 2024 from the beginning of the year amount of \$11,402,453 to \$14,126,926. A total increase of \$2,724,473 for 2024. Total interest income for the 2024 year is \$690,618.**



**Village of Yellow Springs**  
**Statement of Cash from Revenue and Expense**

From: 1/1/2024 to 12/31/2024

Funds: 220 to 220

Include Inactive Accounts: No

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance	Message
220	UTILITY ROUND UP FUND	\$4,660.25	\$15,843.47	\$8,324.76	\$12,178.96	\$0.00	\$12,178.96	
Grand Total:		\$4,660.25	\$15,843.47	\$8,324.76	\$12,178.96	\$0.00	\$12,178.96	

**Through December 31, 2024 the Utility Round Up fund has earned \$15,843.47 and spent \$8,324.76 bringing the ending balance to \$12,178.96.**