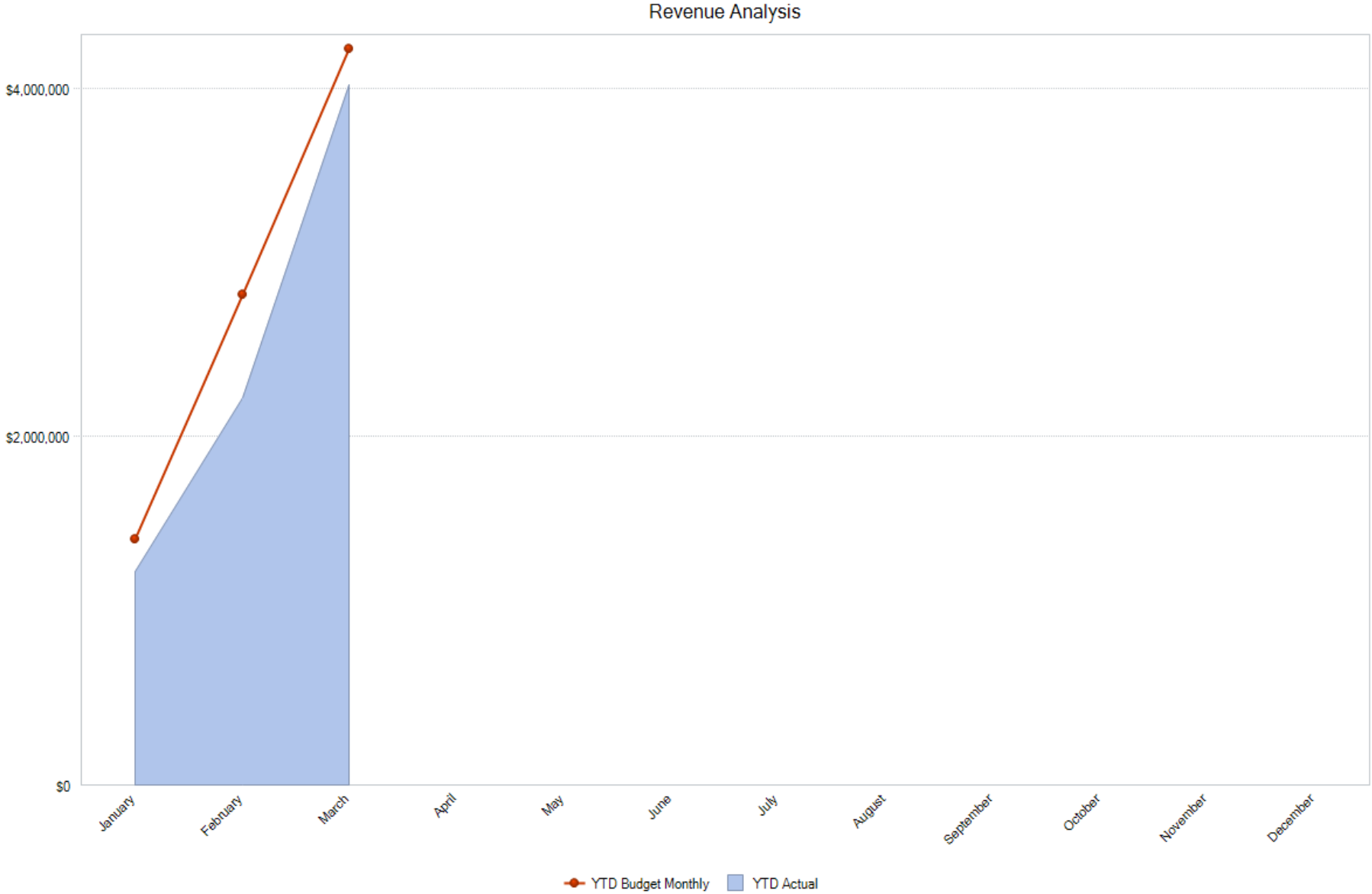


Village of Yellow Springs First Quarter 2025 Financial Summary Report

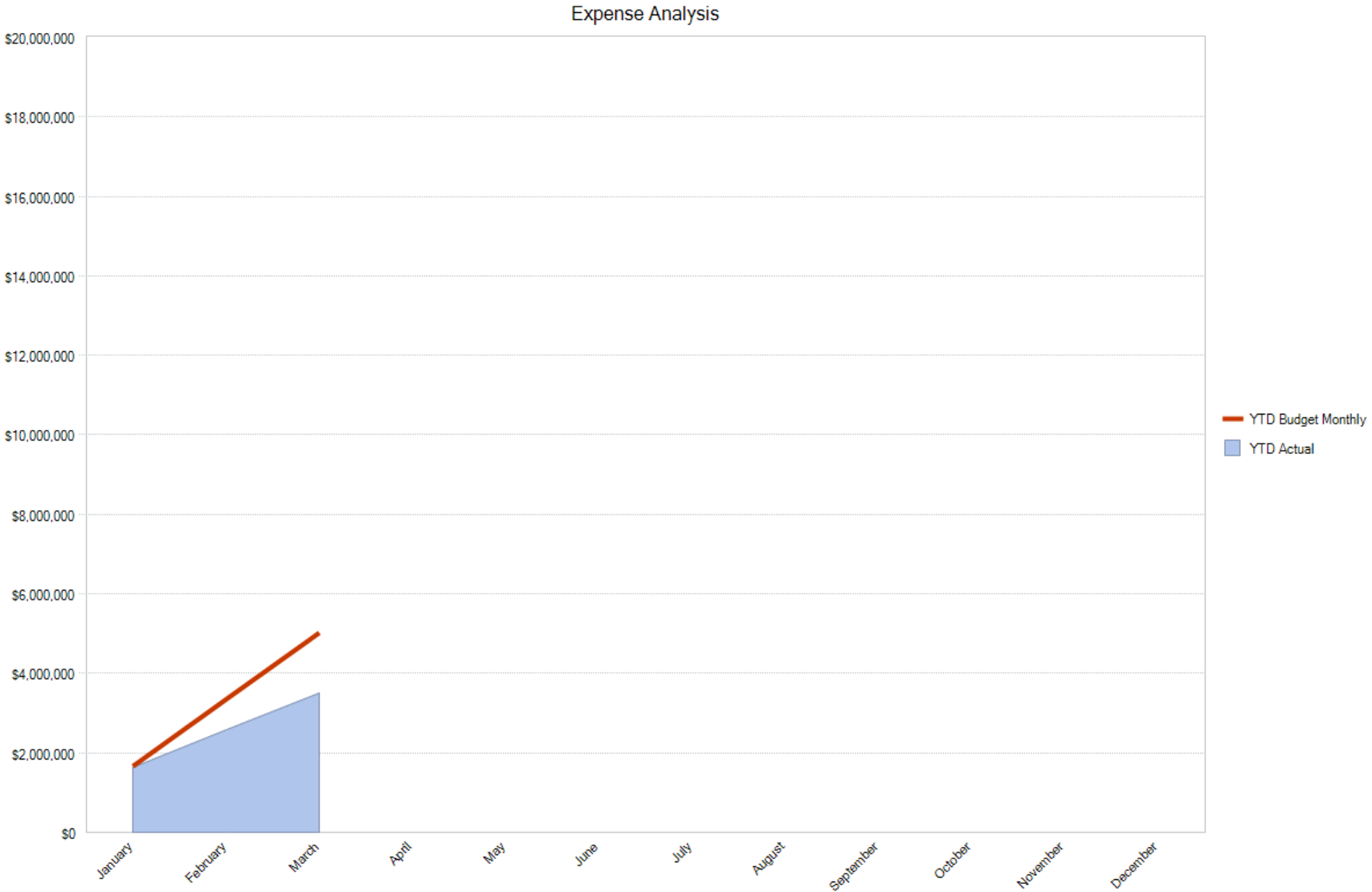
	YTD Budget Monthly	YTD Actual
January	\$1,407,291	\$1,221,590
February	\$2,814,581	\$2,224,778
March	\$4,221,872	\$4,020,963
April		
May		
June		
July		
August		
September		
October		
November		
December		



Revenue for all funds is under budget by \$200,909 for first quarter.

Village of Yellow Springs First Quarter 2025 Financial Summary Report

	■ YTD Budget Monthly	■ YTD Actual
January	\$1,675,579	\$1,620,439
February	\$3,348,982	\$2,593,676
March	\$5,010,916	\$3,507,466
April		
May		
June		
July		
August		
September		
October		
November		
December		



Expenses are \$1,503,450 under budget for the first quarter of 2025. The is just payments out the door, this does not include open encumbrances.

Village of Yellow Springs

Statement of Cash from Revenue and Expense

March 2025

	Year Beginning Cash 2025	Actual Revenue 2025	Actual Expense 2025	Current Cash Balance 2025	YTD Encumbrance	Unencumbered Cash Balance 2025	Gain/Loss 2025
*Report Contains Filters							
101 GENERAL FUND	4,338,033	1,503,515	837,072	5,004,476	862,588	4,141,888	-196,145
202 STREET MAINTENANCE/REPAIR FUND	590,004	53,012	108,701	534,315	124,675	409,641	-180,364
203 STATE HIGHWAY MAINTENANCE FUND	101,093	4,668	10,000	95,761	3,870	91,891	-9,202
204 PARKS & RECREATION FUND	280,124	2,075	118,415	163,785	191,796	-28,012	-308,136
205 ECONOMIC DEVELOPMENT FUND	121,151	0	0	121,151	0	121,151	0
207 GREEN SPACE FUND	210,950	0	0	210,950	0	210,950	0
208 MOTOR VEHICLE - PERMISSIVE TAX	281,216	9,159	0	290,375	0	290,375	9,159
210 MAYOR'S COURT COMPUTER FUND	703	0	0	703	313	390	-313
212 LAW ENFORCEMENT AND EDUCATION	8,861	0	0	8,861	0	8,861	0
213 COATS & SUPPLIES FUND	9,453	0	341	9,112	0	9,112	-341
215 FED. FORFEITED ASSETS	122	0	0	122	0	122	0
216 STATE L. E. TRUST FUND	8,748	0	0	8,748	6,000	2,748	-6,000
218 YS CLIFTON CONNECTOR TRAIL	2,000	0	0	2,000	0	2,000	0
220 UTILITY ROUND UP FUND	12,179	4,008	5,392	10,795	0	10,795	-1,384
224 AFFORDABLE HOUSING	115,359	16,814	52,151	80,022	103,265	-23,243	-138,602
225 ONEOHIO OPIOID SETTLEMENT	11,182	586	0	11,768	0	11,768	586
303 WATER CAPITAL IMPROVEMENT	1,280,494	0	129,366	1,151,128	185,930	965,198	-315,296
304 SEWER CAPITAL IMPROVEMENT FUND	21,112	0	0	21,112	19,096	2,016	-19,096
305 ELECTRIC CAPITAL IMPROVEMENT	849,306	0	14,344	834,962	235,016	599,946	-249,360
306 PARKS & RECREATION CAPITAL	41,093	0	0	41,093	0	41,093	0
307 FACILITIES CAPITAL IMPROVEMENT	47,749	0	11,559	36,190	10,179	26,011	-21,737
308 CAPITAL EQUIPMENT FUND	31,552	0	0	31,552	0	31,552	0
601 ELECTRIC OPERATING FUND	3,036,025	1,456,763	1,358,965	3,133,823	3,750,556	-616,733	-3,652,758
610 WATER OPERATING FUND	749,058	399,982	455,384	693,656	292,578	401,078	-347,980
620 SEWER OPERATING FUND	1,285,803	376,590	237,899	1,424,495	316,336	1,108,159	-177,644
630 SOLID WASTE OPERATING FUND	225,129	125,993	112,521	238,601	359,098	-120,497	-345,626
640 UTILITY OVER PAYMENT FUND	54,303	-25,628	778	27,898	111	27,787	-26,517
650 STORMWATER	200,858	29,328	0	230,186	0	230,186	29,328

Village of Yellow Springs Statement of Cash from Revenue and Expense March 2025

	Year Beginning Cash 2025	Actual Revenue 2025	Actual Expense 2025	Current Cash Balance 2025	YTD Encumbrance	Unencumbered Cash Balance 2025	Gain/Loss 2025
<i>* Report Contains Filters</i>							
660 BROADBAND	28,600	15,521	5,106	39,014	2,207	36,807	8,208
901 PAYROLL FUND	5,177	21,398	0	26,575	0	26,575	21,398
902 WIDOWS FUND	2,463	0	0	2,463	650	1,812	-650
903 POLICE PENSION FUND	124,421	25,881	49,083	101,219	0	101,219	-23,202
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	26,707	1,297	390	27,614	0	27,614	907
908 UNCLAIMED MONEY - S01	9,476	0	0	9,476	0	9,476	0
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
Report Total :	14,126,926	4,020,963	3,507,466	14,640,424	6,464,262	8,176,162	-5,950,765

Beginning Cash balance of \$14,126,926 is increased to \$14,640,424 at 3/31/25. Negative balances in “Unencumbered Cash” and “Gain/Loss” are typical early in the fiscal year. These figures reflect timing differences between expenses/encumbrances and revenue collection. As revenues are received throughout the year, these balance are expected to improve.

Village of Yellow Springs

Revenue Analysis by Fund

March 2025

The % collected revenue as of March 31 should be 25% or greater than the expected. The current rate is 24% overall.

	YTD Expected Revenue 2025	YTD Actual Revenue 2025	YTD Uncollected Balance 2025	Percent Collected 2025
* Report Contains Filters				
101 GENERAL FUND	5,468,778	1,503,515	3,965,263	27%
202 STREET MAINTENANCE/REPAIR FUND	429,000	53,012	375,988	12%
203 STATE HIGHWAY MAINTENANCE FUND	19,145	4,668	14,477	24%
204 PARKS & RECREATION FUND	839,000	2,075	836,925	0%
205 ECONOMIC DEVELOPMENT FUND	40,000	0	40,000	0%
208 MOTOR VEHICLE - PERMISSIVE TAX	38,380	9,159	29,221	24%
212 LAW ENFORCEMENT AND EDUCATION	100	0	100	0%
213 COATS & SUPPLIES FUND	1,100	0	1,100	0%
220 UTILITY ROUND UP FUND	0	4,008	-4,008	0%
224 AFFORDABLE HOUSING	284,090	16,814	267,276	6%
225 ONEOHIO OPIOID SETTLEMENT	5,500	586	4,914	11%
303 WATER CAPITAL IMPROVEMENT	545,000	0	545,000	0%
304 SEWER CAPITAL IMPROVEMENT FUND	700,000	0	700,000	0%
306 PARKS & RECREATION CAPITAL IMPROVEMENT	200,000	0	200,000	0%
307 FACILITIES CAPITAL IMPROVEMENT FUND	50,000	0	50,000	0%
601 ELECTRIC OPERATING FUND	4,685,880	1,456,763	3,229,117	31%
610 WATER OPERATING FUND	1,435,600	399,982	1,035,618	28%
620 SEWER OPERATING FUND	1,414,950	376,590	1,038,360	27%
630 SOLID WASTE OPERATING FUND	463,515	125,993	337,522	27%
640 UTILITY OVER PAYMENT FUND	0	-25,628	25,628	0%
650 STORM WATER	87,000	29,328	57,672	34%
660 BROADBAND	95,000	15,521	79,479	16%
901 PAYROLL FUND	22,000	21,398	602	97%
902 WIDOWS FUND	1,500	0	1,500	0%
903 POLICE PENSION FUND	51,848	25,881	25,967	50%
904 SECURITY DEPOSIT FUND	1,000	0	1,000	0%
906 MAYORS COURT FUND	9,000	1,297	7,703	14%
908 UNCLAIMED MONEY - S01	100	0	100	0%
Report Total :	16,887,486	4,020,963	12,866,523	24%

Village of Yellow Springs

Expense Analysis by Fund

Fund Details

March 2025

	YTD Appropriations 2025	YTD Actual Expense 2025	YTD Unexpensed Appropriations 2025	YTD Percent Expensed To Appropriations 2025	YTD Encumbrances 2025	YTD Unencumbered Appropriations 2025	YTD Percent Unencumbered Appropriations 2025
* Report Contains Filters							
101 GENERAL FUND	5,364,643.36	837,071.58	4,527,571.78	15.60%	862,588.38	3,664,983.40	68.32%
202 STREET	794,788.04	108,701.31	686,086.73	13.68%	124,674.51	561,412.22	70.64%
203 STATE HIGHWAY	13,870.00	10,000.00	3,870.00	72.10%	3,870.00	0.00	0.00%
204 PARKS & RECREATION FUND	963,649.26	118,414.59	845,234.67	12.29%	191,796.25	653,438.42	67.81%
205 ECONOMIC DEVELOPMENT	40,000.00	0.00	40,000.00	0.00%	0.00	40,000.00	100.00%
208 MOTOR VEHICLE -	25,000.00	0.00	25,000.00	0.00%	0.00	25,000.00	100.00%
210 MAYOR'S COURT COMPUTER	312.87	0.00	312.87	0.00%	312.87	0.00	0.00%
212 LAW ENFORCEMENT AND	1,000.00	0.00	1,000.00	0.00%	0.00	1,000.00	100.00%
213 COATS & SUPPLIES FUND	2,840.79	340.79	2,500.00	12.00%	0.00	2,500.00	88.00%
216 STATE L. E. TRUST FUND	6,000.00	0.00	6,000.00	0.00%	6,000.00	0.00	0.00%
220 UTILITY ROUND UP FUND	0.00	5,391.71	(5,391.71)	0.00%	0.00	(5,391.71)	-100.00%
224 AFFORDABLE HOUSING	307,124.61	52,150.84	254,973.77	16.98%	103,265.19	151,708.58	49.40%
303 WATER CAPITAL	934,396.08	129,365.90	805,030.18	13.84%	185,930.18	619,100.00	66.26%
304 SEWER CAPITAL	578,095.52	0.00	578,095.52	0.00%	19,095.52	559,000.00	96.70%
305 ELECTRIC CAPITAL	592,859.99	14,343.99	578,516.00	2.42%	235,016.00	343,500.00	57.94%
306 PARKS & RECREATION	147,720.00	0.00	147,720.00	0.00%	0.00	147,720.00	100.00%
307 FACILITIES CAPITAL	60,188.64	11,558.68	48,629.96	19.20%	10,178.64	38,451.32	63.88%
308 CAPITAL EQUIPMENT FUND	9,000.00	0.00	9,000.00	0.00%	0.00	9,000.00	100.00%
601 ELECTRIC OPERATING FUND	6,030,649.30	1,358,965.18	4,671,684.12	22.53%	3,750,555.57	921,128.55	15.27%
610 WATER OPERATING FUND	1,573,912.03	455,383.58	1,118,528.45	28.93%	292,577.97	825,950.48	52.48%
620 SEWER OPERATING FUND	1,921,986.48	237,898.65	1,684,087.83	12.38%	316,335.51	1,367,752.32	71.16%
630 SOLID WASTE OPERATING	485,046.24	112,521.40	372,524.84	23.20%	359,097.64	13,427.20	2.77%
640 UTILITY OVER PAYMENT FUND	500.00	778.00	(278.00)	155.60%	111.00	(389.00)	-77.80%
650 STORM WATER	30,000.00	0.00	30,000.00	0.00%	0.00	30,000.00	100.00%
660 BROADBAND	98,081.50	5,106.32	92,975.18	5.21%	2,206.50	90,768.68	92.54%
902 WIDOWS FUND	2,150.40	0.00	2,150.40	0.00%	650.40	1,500.00	69.75%

Village of Yellow Springs Expense Analysis by Fund Fund Details March 2025

	YTD Appropriations 2025	YTD Actual Expense 2025	YTD Unexpended Appropriations 2025	YTD Percent Expended To Appropriations 2025	YTD Encumbrances 2025	YTD Unencumbered Appropriations 2025	YTD Percent Unencumbered Appropriations 2025
* Report Contains Filters							
903 POLICE PENSION FUND	51,848.00	49,083.01	2,764.99	94.67%	0.00	2,764.99	5.33%
904 SECURITY DEPOSIT FUND	1,000.00	0.00	1,000.00	0.00%	0.00	1,000.00	100.00%
906 MAYORS COURT FUND	7,000.00	390.00	6,610.00	5.57%	0.00	6,610.00	94.43%
Report Total :	20,043,663.11	3,507,465.53	16,536,197.58	17.50%	6,464,262.13	10,071,935.45	50.25%

For best budget management, the total % expended should be 25% or less at March 31. Overall actual expense is at 17.5%.

As you can see the Utility Round Up Fund and Utility Overpayment Fund are both over appropriated, which will be corrected in the 2nd quarter supplemental.

Village of Yellow Springs Bank Report

Banks: INV to WBP

As Of: 1/1/2025 to 3/31/2025

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	\$5,187,344.25	\$19,804.32	\$57,708.22	\$0.00	\$0.00	\$0.00	\$5,245,052.47
RAYMOND JAMES INVESTMENT	\$3,398,048.61	\$6,992.40	\$23,267.99	\$0.00	\$0.00	\$0.00	\$3,421,316.60
U S BANK - GUARANTEE DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MAYOR'S COURT	\$2,328.00	\$0.00	\$907.00	\$0.00	\$0.00	\$0.00	\$3,235.00
WesBanco GENERAL	\$5,879,689.60	\$1,766,260.76	\$3,908,290.80	\$857,955.61	\$3,353,069.50	\$0.00	\$6,434,910.90
WesBanco PAYROLL	(\$340,884.07)	\$244,478.74	\$862,093.60	\$297,185.59	\$985,700.78	\$0.00	(\$464,491.25)
Grand Total:	\$14,126,926.39	\$2,037,536.22	\$4,852,267.61	\$1,155,141.20	\$4,338,770.28	\$0.00	\$14,640,423.72

The cash balance increased at the end of Q1 2025 from \$14,126,926 to \$14,640,424. An increase of \$513,498 through 3/31/2025. **Interest income of \$141,230 was recognized for Q1 2025.**

Village of Yellow Springs
Statement of Cash from Revenue and Expense

From: 1/1/2025 to 3/31/2025

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	\$12,178.96	\$4,008.15	\$5,391.71	\$10,795.40	\$0.00	\$10,795.40	
Grand Total:		\$12,178.96	\$4,008.15	\$5,391.71	\$10,795.40	\$0.00	\$10,795.40	

The Utility Round Up Fund started 2025 with a balance of \$12,179. Through March 31, 2025 the Utility Round Up fund has \$4,008 in revenue and spent \$5,392, bringing the ending balance to \$10,795.