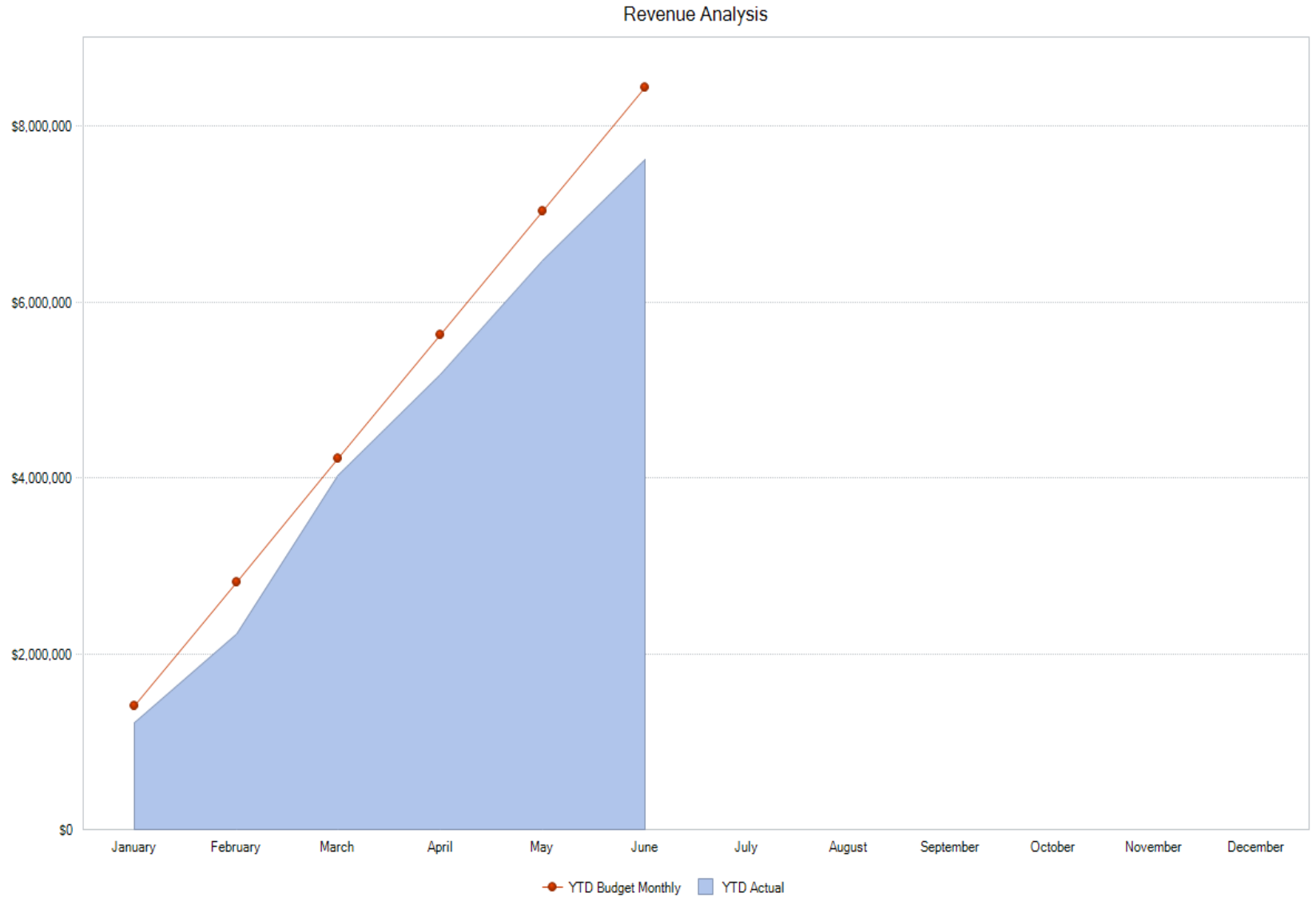


Village of Yellow Springs Second Quarter 2025 Financial Summary Report

	● YTD Budget Monthly	■ YTD Actual
January	\$1,407,291	\$1,221,590
February	\$2,814,581	\$2,226,166
March	\$4,221,872	\$4,023,496
April	\$5,629,162	\$5,169,705
May	\$7,036,453	\$6,476,259
June	\$8,443,743	\$7,615,027
July		
August		
September		
October		
November		
December		

Even though revenue for all funds is behind budget by \$828,716 for second quarter we are at 45% collected for 2025.



Village of Yellow Springs

Revenue Analysis by Fund

June 2025

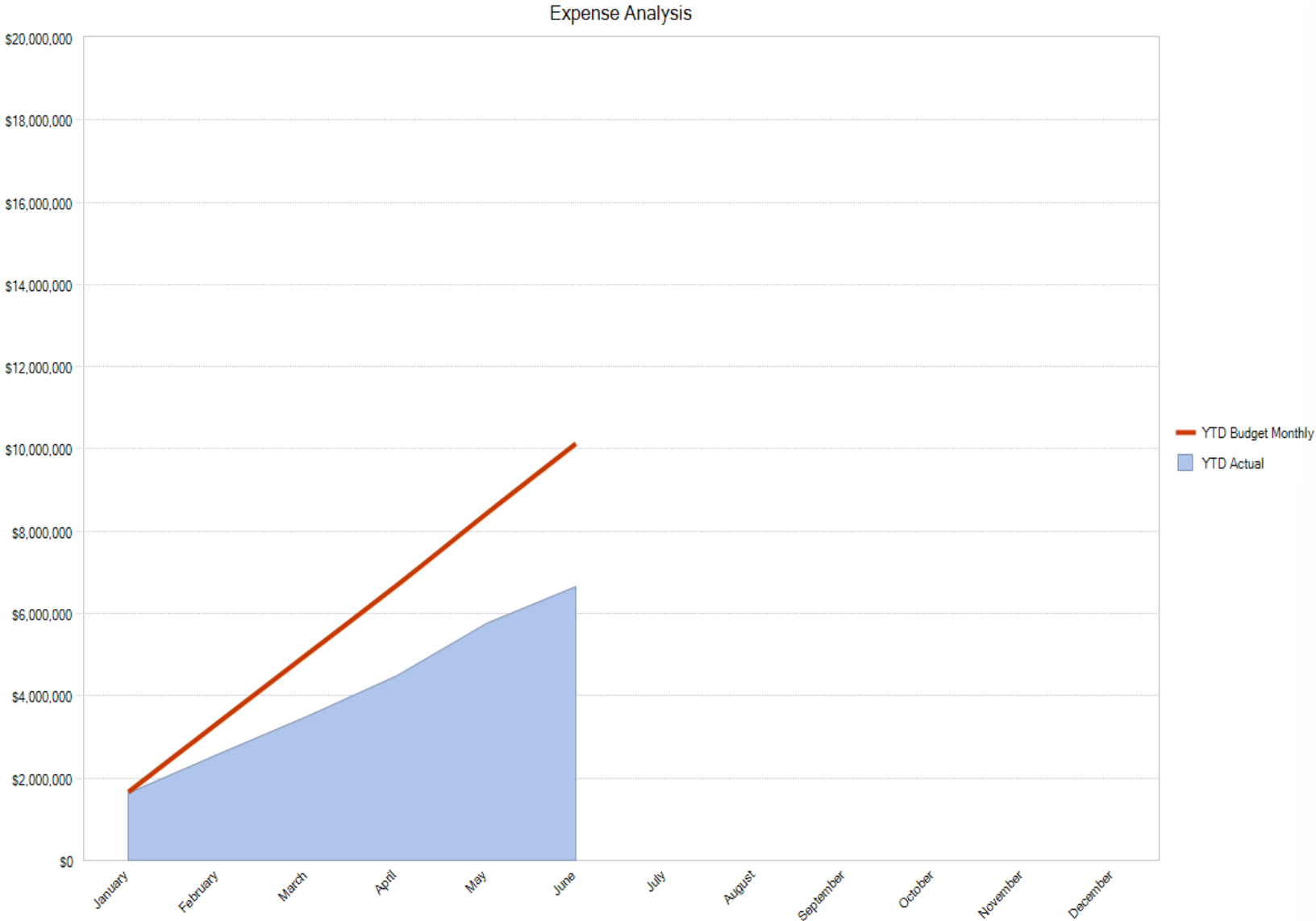
	YTD Expected Revenue 2025	YTD Actual Revenue 2025	YTD Uncollected Balance 2025	Percent Collected 2025
* Report Contains Filters				
101 GENERAL FUND	5,468,778	2,783,940	2,684,838	51%
202 STREET MAINTENANCE/REPAIR FUND	429,000	108,389	320,611	25%
203 STATE HIGHWAY MAINTENANCE FUND	19,145	9,600	9,545	50%
204 PARKS & RECREATION FUND	839,000	57,467	781,533	7%
205 ECONOMIC DEVELOPMENT FUND	40,000	0	40,000	0%
208 MOTOR VEHICLE - PERMISSIVE TAX	38,380	20,022	18,358	52%
212 LAW ENFORCEMENT AND EDUCATION	100	4,337	-4,237	4337%
213 COATS & SUPPLIES FUND	1,100	0	1,100	0%
220 UTILITY ROUND UP FUND	0	8,200	-8,200	0%
224 AFFORDABLE HOUSING	284,090	51,421	232,669	18%
225 ONEOHIO OPIOID SETTLEMENT	5,500	960	4,540	17%
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	2,602,998	2,082,882	56%
610 WATER OPERATING FUND	1,435,600	816,618	618,982	57%
620 SEWER OPERATING FUND	1,414,950	765,092	649,858	54%
630 SOLID WASTE OPERATING FUND	463,515	252,895	210,620	55%
640 UTILITY OVER PAYMENT FUND	0	-19,577	19,577	0%
650 STORM WATER	87,000	58,068	28,932	67%
660 BROADBAND	95,000	31,315	63,685	33%
901 PAYROLL FUND	22,000	29,719	-7,719	135%
902 WIDOWS FUND	1,500	0	1,500	0%
903 POLICE PENSION FUND	51,848	28,993	22,855	56%
904 SECURITY DEPOSIT FUND	1,000	743	257	74%
906 MAYORS COURT FUND	9,000	3,830	5,170	43%
908 UNCLAIMED MONEY - S01	100	0	100	0%
Report Total :	16,887,486	7,615,027	9,272,459	45%

As of June 30, 2025, total revenues across all funds total \$7.6 million, representing 45% of the \$16.9 million budget.

Village of Yellow Springs Second Quarter 2025 Financial Summary Report

	— YTD Budget Monthly	■ YTD Actual
January	\$1,675,579	\$1,620,439
February	\$3,348,982	\$2,593,513
March	\$5,010,916	\$3,507,586
April	\$6,678,069	\$4,488,194
May	\$8,450,415	\$5,762,148
June	\$10,132,446	\$6,656,572
July		
August		
September		
October		
November		
December		

Actual expenses for the second quarter of 2025 are \$3,475,874 below budget. This figure reflects only payments made and does not include outstanding encumbrances.



Village of Yellow Springs

Expense Analysis by Fund

Fund Details

June 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	5,596,912.69	1,641,366.96	3,955,545.73	29.33%	812,366.82	3,143,178.91	56.16%
202 STREET	794,161.92	216,239.80	577,922.12	27.23%	108,063.88	469,858.24	59.16%
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	950,395.75	286,965.15	663,430.60	30.19%	131,103.59	532,327.01	56.01%
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%
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	240.79	2,600.00	8.48%	0.00	2,600.00	91.52%
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	10,000.00	7,407.58	2,592.42	74.08%	0.00	2,592.42	25.92%
224 AFFORDABLE HOUSING	296,250.90	83,567.88	212,683.02	28.21%	63,963.39	148,719.63	50.20%
303 WATER CAPITAL	934,396.08	242,849.23	691,546.85	25.99%	112,336.85	579,210.00	61.99%
304 SEWER CAPITAL	578,095.52	0.00	578,095.52	0.00%	33,095.52	545,000.00	94.28%
305 ELECTRIC CAPITAL	592,859.99	271,904.15	320,955.84	45.86%	128,066.87	192,888.97	32.54%
306 PARKS & RECREATION	147,720.00	4,000.00	143,720.00	2.71%	17,637.78	126,082.22	85.35%
307 FACILITIES CAPITAL	60,188.64	24,555.27	35,633.37	40.80%	1,900.05	33,733.32	56.05%
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	6,026,336.99	2,410,933.30	3,615,403.69	40.01%	2,961,853.74	653,549.95	10.84%
610 WATER OPERATING FUND	1,573,390.62	697,434.34	875,956.28	44.33%	350,814.27	525,142.01	33.38%
620 SEWER OPERATING FUND	1,920,890.82	446,398.98	1,474,491.84	23.24%	262,521.22	1,211,970.62	63.09%
630 SOLID WASTE OPERATING	485,001.27	227,334.84	257,666.43	46.87%	247,432.80	10,233.63	2.11%
640 UTILITY OVER PAYMENT FUND	10,500.00	3,824.08	6,675.92	36.42%	3,406.00	3,269.92	31.14%
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	6,736.32	91,345.18	6.87%	576.50	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%
903 POLICE PENSION FUND	51,848.00	68,140.42	(16,292.42)	131.42%	0.00	(16,292.42)	-31.42%

Village of Yellow Springs Expense Analysis by Fund Fund Details June 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							
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	673.00	6,327.00	9.61%	0.00	6,327.00	90.39%
Report Total :	20,264,891.88	6,656,572.09	13,608,319.79	32.85%	5,239,659.68	8,368,660.11	41.30%

As of the current reporting period, total appropriations across all funds are \$20,264,892. Year-to-date expenditures total \$6,656,572 (32.9% of the budget). An additional \$5,239,660 is encumbered for future obligations, leaving \$8,368,660 (41.3%) of appropriations unencumbered and available.

Village of Yellow Springs

Statement of Cash from Revenue and Expense

June 2025

	Year Beginning Cash 2025	Actual Revenue 2025	Actual Expense 2025	Current Cash Balance 2025	YTD Encumbrance	Unencumbered Cash Balance 2025
* Report Contains Filters						
101 GENERAL FUND	4,338,033	2,783,940	1,641,367	5,480,606	812,367	4,668,239
202 STREET MAINTENANCE/REPAIR FUND	590,004	108,389	216,240	482,153	108,064	374,089
203 STATE HIGHWAY MAINTENANCE FUND	101,093	9,600	10,000	100,693	3,870	96,823
204 PARKS & RECREATION FUND	280,124	57,467	286,965	50,626	131,104	-80,477
205 ECONOMIC DEVELOPMENT FUND	121,151	0	0	121,151	0	121,151
207 GREEN SPACE FUND	210,950	0	0	210,950	0	210,950
208 MOTOR VEHICLE - PERMISSIVE TAX	281,216	20,022	0	301,237	0	301,237
210 MAYOR'S COURT COMPUTER FUND	703	0	0	703	0	703
212 LAW ENFORCEMENT AND EDUCATION	8,861	4,337	0	13,198	0	13,198
213 COATS & SUPPLIES FUND	9,453	0	241	9,212	0	9,212
215 FED. FORFEITED ASSETS	122	0	0	122	0	122
216 STATE L. E. TRUST FUND	8,748	0	6,000	2,748	0	2,748
218 YS CLIFTON CONNECTOR TRAIL	2,000	0	0	2,000	0	2,000
220 UTILITY ROUND UP FUND	12,179	8,200	7,408	12,971	0	12,971
224 AFFORDABLE HOUSING	115,359	51,421	83,568	83,212	63,963	19,248
225 ONEOHIO OPIOID SETTLEMENT	11,182	960	0	12,142	0	12,142
303 WATER CAPITAL IMPROVEMENT	1,280,494	0	242,849	1,037,645	112,337	925,308
304 SEWER CAPITAL IMPROVEMENT FUND	21,112	0	0	21,112	33,096	-11,984
305 ELECTRIC CAPITAL IMPROVEMENT	849,306	0	271,904	577,402	128,067	449,335
306 PARKS & RECREATION CAPITAL	41,093	0	4,000	37,093	17,638	19,455
307 FACILITIES CAPITAL IMPROVEMENT	47,749	0	24,555	23,193	1,900	21,293
308 CAPITAL EQUIPMENT FUND	31,552	0	0	31,552	0	31,552
601 ELECTRIC OPERATING FUND	3,036,025	2,602,998	2,410,933	3,228,089	2,961,854	266,236
610 WATER OPERATING FUND	749,058	816,618	697,434	868,242	350,814	517,427
620 SEWER OPERATING FUND	1,285,803	765,092	446,399	1,604,496	262,521	1,341,975
630 SOLID WASTE OPERATING FUND	225,129	252,895	227,335	250,689	247,433	3,257
640 UTILITY OVER PAYMENT FUND	54,303	-19,577	3,824	30,902	3,406	27,496
650 STORM WATER	200,858	58,068	0	258,925	0	258,925

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

	Year Beginning Cash 2025	Actual Revenue 2025	Actual Expense 2025	Current Cash Balance 2025	YTD Encumbrance	Unencumbered Cash Balance 2025
<i>* Report Contains Filters</i>						
660 BROADBAND	28,600	31,315	6,736	53,178	577	52,602
901 PAYROLL FUND	5,177	29,719	0	34,896	0	34,896
902 WIDOWS FUND	2,463	0	0	2,463	650	1,812
903 POLICE PENSION FUND	124,421	28,993	68,140	85,274	0	85,274
904 SECURITY DEPOSIT FUND	9,612	743	0	10,355	0	10,355
905 PETTY CASH	400	0	0	400	0	400
906 MAYORS COURT FUND	26,707	3,830	673	29,864	0	29,864
908 UNCLAIMED MONEY - S01	9,476	0	0	9,476	0	9,476
909 UNCLAIMED MONEY - GD DO NOT USE	4,805	0	0	4,805	0	4,805
910 UNCLAIMED MONEY - PAYROLL	1,607	0	0	1,607	0	1,607
Report Total :	14,126,926	7,615,027	6,656,572	15,085,382	5,239,660	9,845,722

The beginning cash balance of \$14,126,926 increased to \$15,085,382 as of June 30, 2025. After accounting for encumbrances of \$5,239,660 for future expenses, the available cash balance is \$9,845,722.

Village of Yellow Springs Bank Report

Banks: INV to WBP

As Of: 1/1/2025 to 6/30/2025

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	\$19,327.82	\$116,258.08	\$0.00	\$0.00	\$0.00	\$5,303,602.33
RAYMOND JAMES INVESTMENT	\$3,398,048.61	\$19,261.69	\$65,940.93	\$0.00	\$0.00	\$0.00	\$3,463,989.54
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	\$3,157.00	\$0.00	\$0.00	\$0.00	\$5,485.00
WesBanco GENERAL	\$5,879,689.60	\$1,074,935.67	\$7,386,153.67	\$844,149.20	\$6,348,031.35	\$0.00	\$6,917,811.92
WesBanco PAYROLL	(\$340,884.07)	\$263,620.04	\$1,611,097.70	\$288,652.52	\$1,876,120.89	\$0.00	(\$605,907.26)
Grand Total:	\$14,126,926.39	\$1,377,145.22	\$9,182,607.38	\$1,132,801.72	\$8,224,152.24	\$0.00	\$15,085,381.53

The cash balance increased from \$14,126,926 to \$15,085,382 by the end of Q2 2025, a rise of \$958,456.
Interest income of \$172,016 was recognized for the quarter.