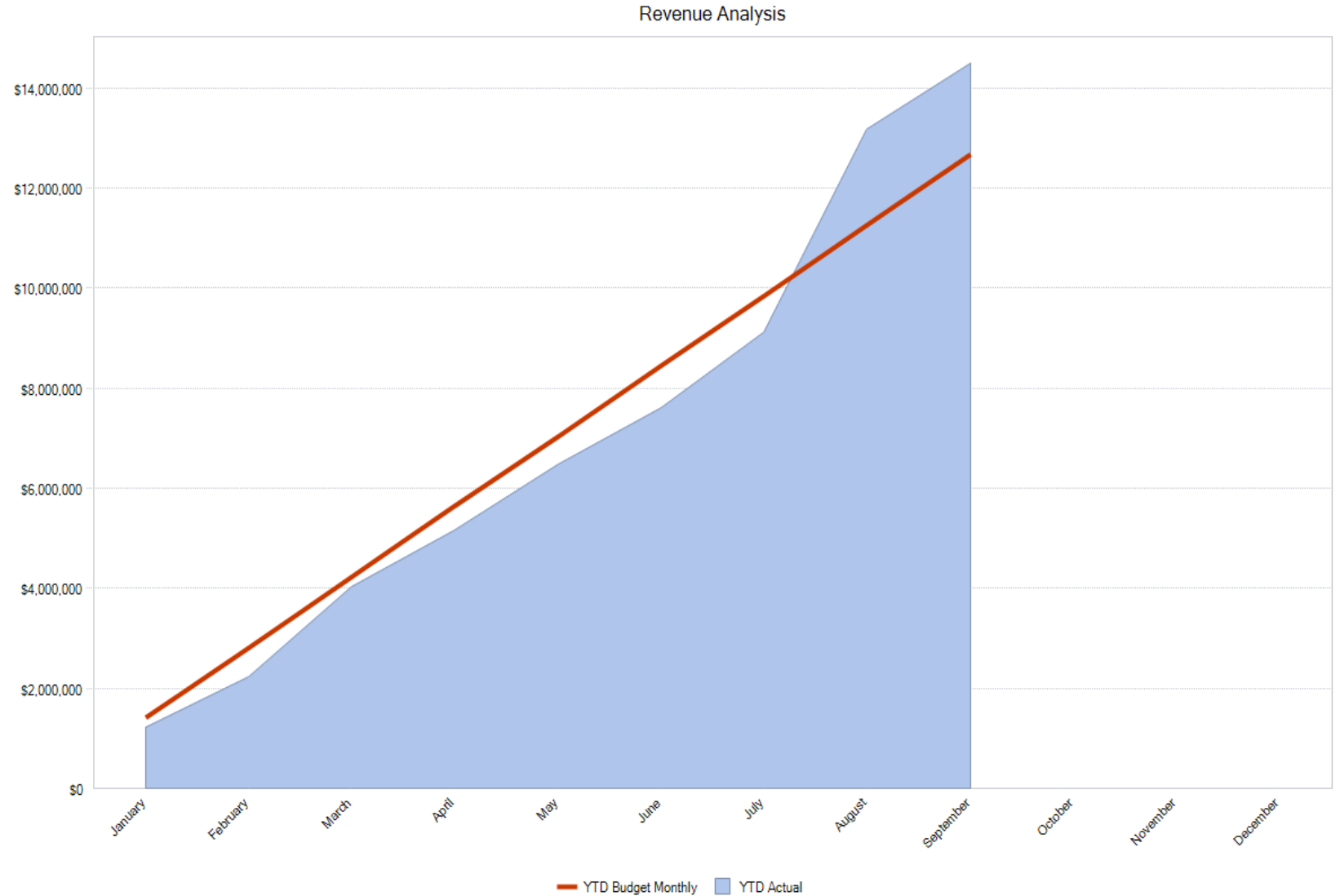


# Village of Yellow Springs Third Quarter 2025 Financial Summary Report Revenue Analysis

	◆ 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	\$9,851,034	\$9,112,146
August	\$11,258,324	\$13,180,500
September	\$12,665,615	\$14,501,060
October		
November		
December		

Revenue is ahead of the budget forecast by \$1.8 million for the third quarter. We've collected roughly 86% of our projected 2025 revenues so far, which keeps us well on pace for year-end.



# Village of Yellow Springs

## Revenue Analysis by Fund

September 2025

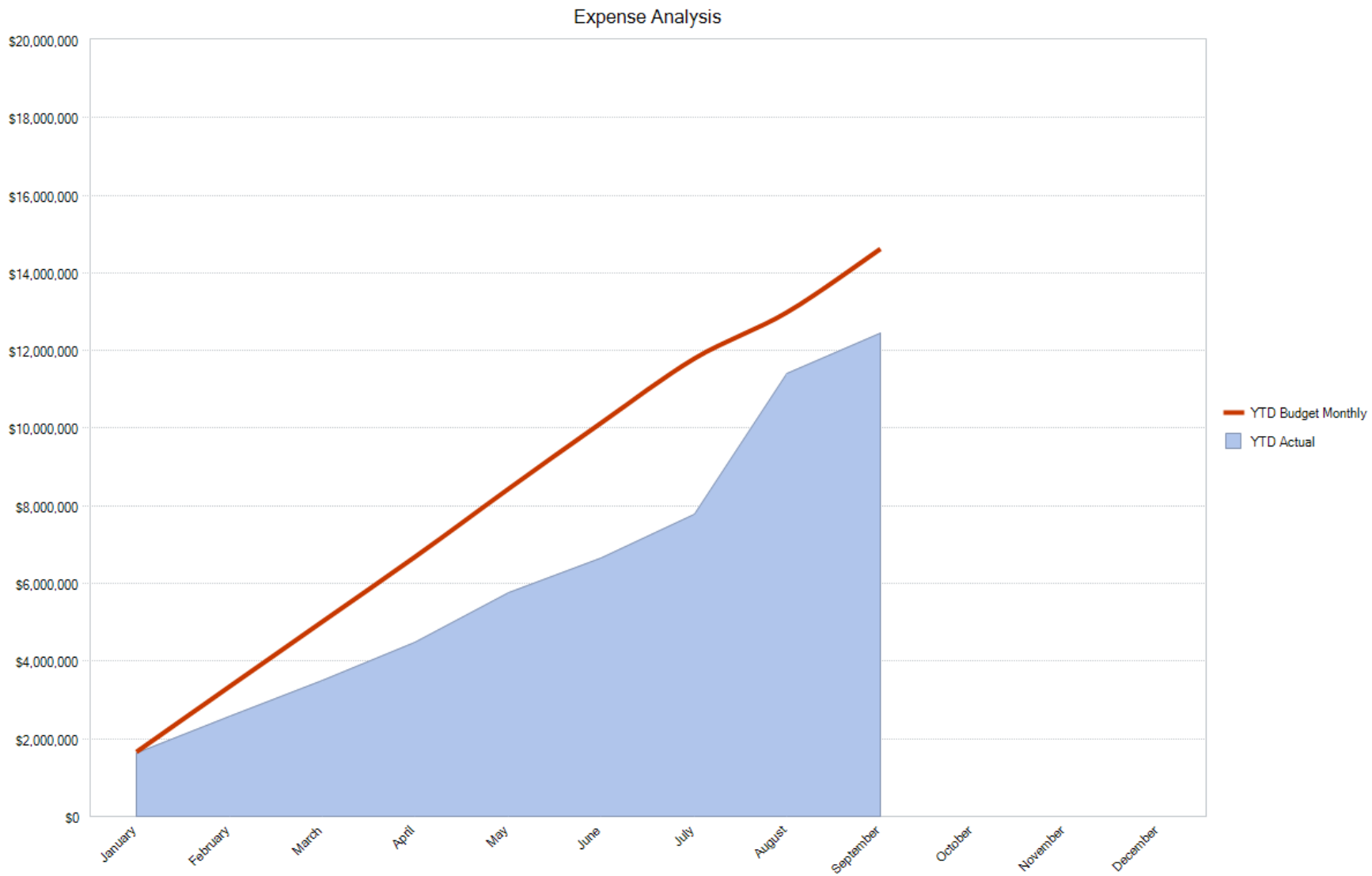
	YTD Expected Revenue 2025	YTD Actual Revenue 2025	YTD Uncollected Balance 2025	Percent Collected 2025
*Report Contains Filters				
101 GENERAL FUND	5,468,778	4,392,699	1,076,079	80%
202 STREET MAINTENANCE/REPAIR FUND	429,000	383,585	45,415	89%
203 STATE HIGHWAY MAINTENANCE FUND	19,145	14,591	4,554	76%
204 PARKS & RECREATION FUND	839,000	829,567	9,433	99%
205 ECONOMIC DEVELOPMENT FUND	40,000	0	40,000	0%
208 MOTOR VEHICLE - PERMISSIVE TAX	38,380	30,271	8,109	79%
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	12,091	-12,091	0%
224 AFFORDABLE HOUSING	284,090	358,302	-74,212	126%
225 ONEOHIO OPIOID SETTLEMENT	5,500	3,343	2,157	61%
303 WATER CAPITAL IMPROVEMENT	545,000	195,725	349,275	36%
304 SEWER CAPITAL IMPROVEMENT FUND	700,000	700,000	0	100%
306 PARKS & RECREATION CAPITAL IMPROVEMENT	200,000	200,000	0	100%
307 FACILITIES CAPITAL IMPROVEMENT FUND	50,000	50,000	0	100%
601 ELECTRIC OPERATING FUND	4,685,880	4,224,478	461,402	90%
610 WATER OPERATING FUND	1,435,600	1,260,515	175,085	88%
620 SEWER OPERATING FUND	1,414,950	1,236,229	178,721	87%
630 SOLID WASTE OPERATING FUND	463,515	382,336	81,179	82%
640 UTILITY OVER PAYMENT FUND	0	-24,211	24,211	0%
650 STORM WATER	87,000	87,306	-306	100%
660 BROADBAND	95,000	96,964	-1,964	102%
901 PAYROLL FUND	22,000	2,703	19,297	12%
902 WIDOWS FUND	1,500	1,500	0	100%
903 POLICE PENSION FUND	51,848	52,670	-822	102%
904 SECURITY DEPOSIT FUND	1,000	2,228	-1,228	223%
906 MAYORS COURT FUND	9,000	3,830	5,170	43%
908 UNCLAIMED MONEY - S01	100	0	100	0%
<b>Report Total :</b>	<b>16,887,486</b>	<b>14,501,060</b>	<b>2,386,426</b>	<b>86%</b>

As of September 30th, total revenues across all funds are \$14.5 million, which is 86% of the \$16.9 million annual budget.

We're tracking slightly ahead as we enter the fourth quarter.

# Village of Yellow Springs Third Quarter 2025 Financial Summary Report Expense Analysis

	— 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	\$11,786,387	\$7,800,470
August	\$12,998,305	\$11,405,702
September	\$14,628,680	\$12,456,946
October		
November		
December		



Actual expenses for the third quarter are \$2.17 million below budget. This reflects only payments made to date and does not include outstanding encumbrances, which will be reflected in future quarters.

# Village of Yellow Springs

## Expense Analysis by Fund

### Fund Details

### September 2025

	YTD Appropriations 2025	YTD Actual Expense 2025	YTD Unexpended 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	5,536,790.63	3,922,826.69	1,613,963.94	70.85%	543,784.08	1,070,179.86	19.33%
202 STREET	784,832.76	325,526.72	459,306.03	41.48%	150,147.06	309,158.97	39.39%
203 STATE HIGHWAY	10,000.00	10,000.00	0.00	100.00%	0.00	0.00	0.00%
204 PARKS & RECREATION FUND	948,772.31	669,495.98	279,276.33	70.56%	88,408.03	190,868.30	20.12%
205 ECONOMIC DEVELOPMENT	40,000.00	1,112.24	38,887.76	2.78%	33,572.76	5,315.00	13.29%
208 MOTOR VEHICLE -	25,000.00	0.00	25,000.00	0.00%	0.00	25,000.00	100.00%
212 LAW ENFORCEMENT AND	5,337.44	0.00	5,337.44	0.00%	0.00	5,337.44	100.00%
213 COATS & SUPPLIES FUND	2,840.79	(59.21)	2,900.00	-2.08%	0.00	2,900.00	102.08%
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	9,791.36	208.64	97.91%	0.00	208.64	2.09%
224 AFFORDABLE HOUSING	286,250.84	105,173.06	181,077.78	36.74%	54,193.15	126,884.63	44.33%
303 WATER CAPITAL	934,396.08	350,376.73	584,019.35	37.50%	77,809.35	506,210.00	54.18%
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	340,238.65	252,621.34	57.39%	114,481.37	138,139.97	23.30%
306 PARKS & RECREATION	147,720.00	28,796.05	118,923.95	19.49%	0.00	118,923.95	80.51%
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	5,405,263.72	3,710,320.67	1,694,943.05	68.64%	1,346,429.30	348,513.75	6.45%
610 WATER OPERATING FUND	1,570,860.81	1,104,114.19	466,746.62	70.29%	118,781.56	347,965.06	22.15%
620 SEWER OPERATING FUND	1,916,338.65	1,403,328.19	513,010.46	73.23%	162,054.29	350,956.17	18.31%
630 SOLID WASTE OPERATING	435,006.00	345,212.29	89,793.71	79.36%	83,516.70	6,277.01	1.44%
640 UTILITY OVER PAYMENT FUND	10,500.00	3,924.08	6,575.92	37.37%	3,306.00	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	97,505.00	7,256.32	90,248.68	7.44%	1,480.00	88,768.68	91.04%
902 WIDOWS FUND	1,500.00	0.00	1,500.00	0.00%	0.00	1,500.00	100.00%
903 POLICE PENSION FUND	51,848.00	88,283.61	(36,435.61)	170.27%	0.00	(36,435.61)	-70.27%

## Village of Yellow Springs Expense Analysis by Fund Fund Details September 2025

	YTD Appropriations 2025	YTD Actual Expense 2025	YTD Unexpended Appropriations 2025	YTD Percent Expensed To Appropriations 2025	YTD Encumbrances 2025	YTD Unencumbered Appropriations 2025	YTD Percent Unencumbered Appropriations 2025
<i>* Report Contains Filters</i>							
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%
<b>Report Total :</b>	19,504,907.17	12,456,945.89	7,047,961.28	63.87%	2,812,959.22	4,235,002.06	21.71%

As of this reporting period, total appropriations across all funds are just over \$19.5 million.

Year-to-date expenditures total about \$12.5 million, which is roughly 64% of the budget.

Another \$2.8 million is already encumbered for future expenses, leaving around \$4.2 million or 22% of appropriations unencumbered and available.

# Village of Yellow Springs

## Statement of Cash from Revenue and Expense

### September 2025

	Year Beginning Cash 2025	Actual Revenue 2025	Actual Expense 2025	Current Cash Balance 2025	YTD Encumbrance	Unencumbered Cash Balance 2025
<a href="#">*Report Contains Filters</a>						
101 GENERAL FUND	4,338,033	4,392,699	3,922,827	4,807,906	543,784	4,264,121
202 STREET MAINTENANCE/REPAIR FUND	590,004	383,585	325,527	648,063	150,147	497,915
203 STATE HIGHWAY MAINTENANCE FUND	101,093	14,591	10,000	105,684	0	105,684
204 PARKS & RECREATION FUND	280,124	829,567	669,496	440,196	88,408	351,788
205 ECONOMIC DEVELOPMENT FUND	121,151	0	1,112	120,038	33,573	86,466
207 GREEN SPACE FUND	210,950	0	0	210,950	0	210,950
208 MOTOR VEHICLE - PERMISSIVE TAX	281,216	30,271	0	311,487	0	311,487
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	-59	9,512	0	9,512
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	12,091	9,791	14,479	0	14,479
224 AFFORDABLE HOUSING	115,359	358,302	105,173	368,488	54,193	314,294
225 ONEOHIO OPIOID SETTLEMENT	11,182	3,343	0	14,525	0	14,525
303 WATER CAPITAL IMPROVEMENT	1,280,494	195,725	350,377	1,125,842	77,809	1,048,033
304 SEWER CAPITAL IMPROVEMENT FUND	21,112	700,000	0	721,112	33,096	688,016
305 ELECTRIC CAPITAL IMPROVEMENT	849,306	0	340,239	509,068	114,481	394,586
306 PARKS & RECREATION CAPITAL	41,093	200,000	28,796	212,297	0	212,297
307 FACILITIES CAPITAL IMPROVEMENT	47,749	50,000	24,555	73,193	1,900	71,293
308 CAPITAL EQUIPMENT FUND	31,552	0	0	31,552	0	31,552
601 ELECTRIC OPERATING FUND	3,036,025	4,224,478	3,710,321	3,550,183	1,346,429	2,203,753
610 WATER OPERATING FUND	749,058	1,260,515	1,104,114	905,459	118,782	786,677
620 SEWER OPERATING FUND	1,285,803	1,236,229	1,403,328	1,118,704	162,054	956,650
630 SOLID WASTE OPERATING FUND	225,129	382,336	345,212	262,253	83,517	178,737
640 UTILITY OVER PAYMENT FUND	54,303	-24,211	3,924	26,168	3,306	22,862
650 STORMWATER	200,858	87,306	0	288,164	0	288,164

## Village of Yellow Springs Statement of Cash from Revenue and Expense September 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	96,964	7,256	118,307	1,480	116,827
901 PAYROLL FUND	5,177	2,703	0	7,880	0	7,880
902 WIDOWS FUND	2,463	1,500	0	3,963	0	3,963
903 POLICE PENSION FUND	124,421	52,670	88,284	88,807	0	88,807
904 SECURITY DEPOSIT FUND	9,612	2,228	0	11,840	0	11,840
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
<b>Report Total :</b>	<b>14,126,926</b>	<b>14,501,060</b>	<b>12,456,946</b>	<b>16,171,040</b>	<b>2,812,959</b>	<b>13,358,081</b>

We started 2025 with a cash balance of \$14.1 million, and by the end of September that increased to \$16.2 million. After setting aside about \$2.8 million in encumbrances for future expenses, our available cash balance stands at roughly \$13.4 million.

## Village of Yellow Springs Bank Report

Banks: INV to WBP

As Of: 1/1/2025 to 9/30/2025

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	\$19,306.10	\$175,791.56	\$0.00	\$0.00	\$0.00	\$5,363,135.81
RAYMOND JAMES INVESTMENT	\$3,398,048.61	\$7,178.39	\$95,923.16	\$0.00	\$0.00	\$0.00	\$3,493,971.77
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	\$1,297,051.13	\$11,893,675.84	\$1,004,811.44	\$9,681,277.47	\$0.00	\$8,092,087.97
WesBanco PAYROLL	(\$340,884.07)	\$247,667.83	\$2,516,943.95	\$297,076.00	\$2,960,100.37	\$0.00	(\$784,040.49)
<b>Grand Total:</b>	<b>\$14,126,926.39</b>	<b>\$1,571,203.45</b>	<b>\$14,685,491.51</b>	<b>\$1,301,887.44</b>	<b>\$12,641,377.84</b>	<b>\$0.00</b>	<b>\$16,171,040.06</b>

Our cash balance increased from \$14.1million at the start of the year to \$16.2 million at the end of the third quarter, an increase of about \$2 million through September.

**We also recognized \$167,393 in interest income for the quarter, contributing to that overall increase.**