

ACTUAL VS. FORECAST
GENERAL FUND
Fiscal Year 2026
03312026

5 Yr. Forecast Line #	DESCRIPTION	2026 FORECAST	2025-2026 CURRENT YR. ACTUAL VS. FORECAST		CURRENT FISCAL YEAR NOTES/COMMENTS	2024-2025 PRIOR YEAR ACTUAL VS. FINAL		
		5YR FORECAST 2/24/2026	Mar 31, 2026 FYTD ACTUAL	FYTD % OF FORECAST		FY25 FINAL ACTUAL	Mar 31, 2025 FYTD ACTUAL	FYTD % OF FINAL
RECEIPTS								
1.01	Real Estate Taxes	20,784,688	20,442,025	98.35%	<i>Tax Settlements & Tax Advance</i>	20,201,860	20,273,914	100.36%
1.02	Public Utility Personal Prop Tax	1,315,516	632,331	48.07%	<i>Public Utility Personal Property</i>	1,283,130	650,799	50.72%
1.035	Unrestri.Grants	2,949,466	2,232,342	75.69%	<i>School Foundation & Casino</i>	2,681,492	2,057,909	76.74%
1.04	Other State-Restrict. Grants	193,046	130,887	67.80%	<i>Career Tech, Ec Disad. Aid, Medicaid refund</i>	410,629	279,429	68.05%
1.05	Property Tax Allocation/Rollback	2,028,993	1,009,317	49.74%	<i>Homestead and Residential Rollback Reimb.</i>	2,002,039	996,126	49.76%
1.06	All Other Operating Revenue	1,590,782	1,169,929	73.54%	<i>Star & Traditions; interest, fees, donations</i>	1,752,536	1,273,619	72.67%
2.04	Transfers In	0	0	0.00%		0	0	0.00%
2.05	Advances In	0	0	0.00%	<i>Return Advance - Grants</i>	0	0	0.00%
2.06	Refunds of Pr.Yr.Exp.	0	1,839		<i>Refund of Pr. Yr. Exp.</i>	255,490	255,490	100.00%
2.08	TOTAL GENERAL FUND	28,862,491	25,618,670	88.76%		28,587,177	25,787,287	90.21%
EXPENDITURES								
3.01	Salaries	15,433,567	11,456,855	74.23%	<i>Salaries</i>	14,900,100	11,149,769	74.83%
3.02	Fringe Benefits	5,135,731	3,882,176	75.59%	<i>Medical, Dental, Retirement, Medicare</i>	4,880,826	3,676,963	75.33%
3.03	Purchased Services	5,775,148	3,985,836	69.02%	<i>Contracts with vendors for services</i>	5,382,635	3,681,514	68.40%
3.04	Materials, Supplies, Textbooks	927,481	599,675	64.66%		735,011	632,173	86.01%
3.05	Capital Outlay	0	0	0.00%	<i>MHS Renovation loan repayment</i>	2,328,702	216,544	9.30%
4.30	Other Objects	460,516	264,877	57.52%	<i>Real Estate tax collection fees and other fees</i>	449,875	261,708	58.17%
5.01	Transfers Out	0	0	0.00%		2,360,000	570,000	100.00%
5.02	Advances Out	0	0	0.00%	<i>Advances to Federal Funds</i>	0	0	100.00%
5.05	TOTAL GENERAL FUND	27,732,443	20,189,419	72.80%	75% of FY26 Completed	31,037,149	20,188,671	65.05%
6.01	GF Excess Rev & Oth Financing Sources over(under) Exp	1,130,048	5,429,251			(2,449,972)	5,598,616	
7.01	GF Beginning Cash Balance	11,523,308	11,523,308			13,973,280	13,973,280	
7.02	GF Ending Cash Balance	12,653,356	16,952,559		<i>Outstanding encumbrances are purchase orders placed in the current fiscal year or prior years but not paid. The purchases are within the approved appropriations.</i>	11,523,308	19,571,896	
8.01	Encumbrances		2,153,397			139,945	2,040,809	
9.03	Reserves							
15.01	Unreserved Cash Balance	12,653,356	14,799,162			11,383,363	17,531,088	

ACTUAL VS. FORECAST
GENERAL FUND
Fiscal Year 2026
03312026

COMMENTS:

Forecast:

Column **5 YR Forecast** recommended to the Board of Education for **Fiscal Year 2026 on February 24, 2026**
Includes the estimated real estate certified by the Hamilton County Auditor.

Current Year Actual vs. Forecast:

Current Fiscal Year to Date Information

FYTD Actual is what has actually been recorded from July 1 through the month indicated in the column heading.

Difference is the current year to date actual revenue and expenditures compared to the **5 YR Forecast**.

FYTD% reflects the % of actual revenue and expenditures compared to the **5 YR Forecast**

Prior Year Actual:

Prior Fiscal Year to Date Actual Information

FY25 Final are Actual expenditures.

FYTD Actual - Prior year actual revenue and expenditures as of the same current year time period

RECEIPTS:

Property Tax:

Paid by homeowners/businesses on buildings and land. Represents advances & final settlements of real estate taxes

Public Utility Personal Property Tax:

Public Utility taxes

Unrestricted Grants:

State Funding. Based on new fair school funding plan and casino revenue

Other State-Restr. Grants:

State Funding Categorical restricted funds. Medicaid and Catastrophic cost reimbursement & Career Tech

Property Tax Alloc/Rollback:

State Reimbursement of property tax credits

All Other Revenue:

Traditions TIF, Interest earnings, Kroger PTA reimbursements, ERATE reimbursements, Tech Fee, Pay to Participate Fee, Aux. Admin.fee

Refunds of Prior Years:

Refunds on expenditures in prior years

EXPENDITURES:

Salaries:

Certified, Administrative, Non-Certified Employees salary contracts, including supplemental contracts

Fringe Benefits:

Board share of SERS/STRS, Medicare, Health, Dental, Life, Worker's Compensation

Purchased Services:

Service Contracts for Facility Maintenance/Repairs, Facility Utilities, Trans. (Peterman & UTS), Insurance (Prop./Vehicle)

Special Education Services, Staff Development, Copier/Telephone/Postage, Legal Services, and Data Center Services

Materials & Supplies:

Instructional & non-instructional supplies textbooks, software, consumables, library materials, building supplies, uniforms, and Fuel Costs

Capital Outlay:

Capital Expenditures >\$5000 and > 5 year life; MHS Auditorium loan repayment

Other Objects:

Treasurer Department fees, audit fees, Hamilton Cnty Auditor fees, High Aims dues, ESC fee, OSBA membership, District liability insurance, Student insurance bond, bonds, and misc. expenses.

MADEIRA CITY SCHOOLS
ALL FUNDS SUMMARY
REVENUE, EXPENSES, INVESTMENTS
Fiscal Year 2026
03312026

FUND	DESCRIPTION	2025-2026 APPROP RESOLUTION	CASH BEGIN BAL. July 1, 2025	FYTD REVENUES Mar 31, 2026	FYTD EXPENSES Mar 31, 2026	CASH BALANCE Mar 31, 2026	EXP. VS. APPROP	COMMENTS
001	General Fund	27,872,388	11,523,308	25,618,670	20,189,419	16,952,559	72.44%	
002	Bond Retirement	2,600,000	4,047,503	2,499,139	2,056,664	4,489,977	79.10%	
003	Permanent Improvement	1,902,024	3,064,904	164,971	702,262	2,527,612	36.92%	
004	Building	0	0	0	0	0	0.00%	
007	Trust Funds	1,000	1,000	0	0	1,000	0.00%	
009	Uniform Supply	135,000	27,908	110,024	90,211	47,721	66.82%	
012	Adult Education	220	220	0	0	220	0.00%	
014	Rotary Funds	100,000	40,076	45,843	49,021	36,898	49.02%	
018	Principal Funds	165,000	19,036	117,784	13,790	123,030	8.36%	
019	Local Grants	50,000	94,100	500	25,783	68,817	51.57%	
020	Tuition Programs-EB/AF/PS/Kdg	1,105,127	698,191	566,096	702,690	561,597	63.58%	
022	Athletic OHSAA Tournaments	8,000	0	1,130	0	1,130	0.00%	
029	Education Foundation Fund	45,000	51,902	300	35,350	16,852	78.56%	
035	Termination Benefits	300,000	650,000	0	278,079	371,921	92.69%	
200	Student Activities	275,000	136,114	168,303	145,038	159,378	52.74%	
300	Athletic Activities	427,030	127,386	227,346	262,523	92,209	61.48%	
401	Auxiliary Services	344,780	15,304	329,651	292,952	52,003	84.97%	
451	Data Communication	6,000	0	6,175	0	6,175	0.00%	
499	Misc. State Grant	7,823	0	7,823	0	7,823	0.00%	
507	CARES/ESSER	0	0	0	0	0	0.00%	
516	Special Education IDEA B	484,901	-33,230	349,258	316,028	0	65.17%	
551	Title III	7,323	3,001	4,322	5,925	1,398	80.91%	
572	Title I	4,736	1,491	3,245	4,736	0	100.00%	
584	Title IVA	11,289	0	10,210	10,210	0	90.44%	
587	Early Childhood Spec. Educ.	4,884	0	0	0	0	0.00%	
590	Title IIA	23,759	0	21,140	21,140	0	88.97%	
599	School Safety Grant	0	0	0	0	0	0.00%	
TOTAL		\$35,881,285	\$20,468,214	\$30,251,930	\$25,201,823	\$25,518,321	70.24%	
COMMENTS: Permanent Appropriation approved February 24, 2026						\$2,893,537	Encumbrances	

INVESTMENTS ARE IN COST BASIS			
General Fund			
US Bank		Huntington	
Commercial Paper	\$ 333,289.26	CD's	\$ 12,630,000.00
Bonds	\$ 500,437.50	Money Mkt.	\$ 3,156,706.21
US Treasury	\$ 498,253.50	US Treasury	
	<u>\$ 1,331,980.26</u>		<u>\$ 15,786,706.21</u>
Total	<u><u>\$ 23,948,610.60</u></u>		<u><u>\$ 6,829,924.13</u></u>
MSF-Made In Madeira Scholarship			
	Market Value	Cost	
Cash	\$ 28,539.49		
Other Investments	\$ 1,236,606.62		
	<u>\$ 1,265,146.11</u>	<u>\$ 732,911.02</u>	