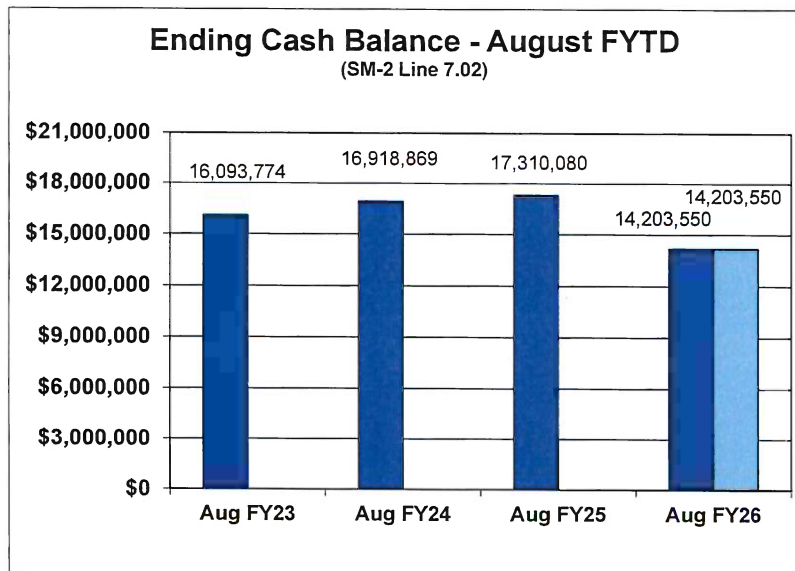
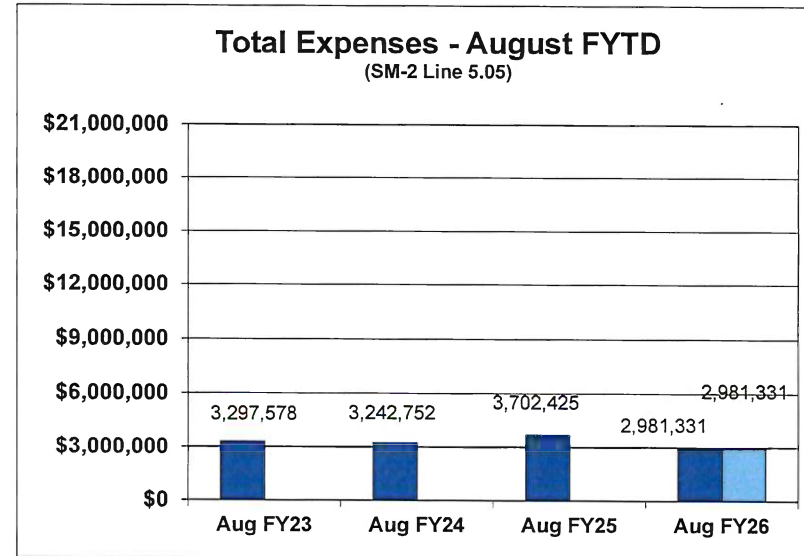
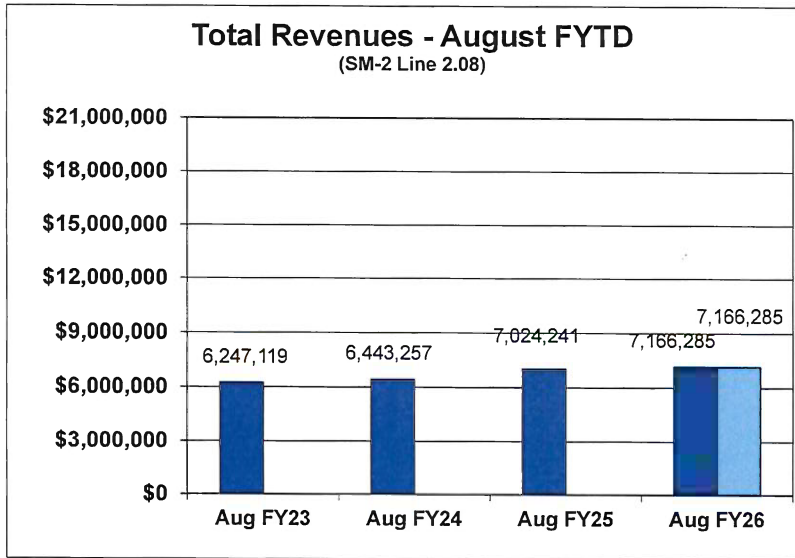


## FINNEYTOWN LOCAL SCHOOL DISTRICT -- HAMILTON COUNTY HISTORICAL TREND ANALYSIS - AUGUST 2025 FYTD GENERAL FUND (001)



#### FINANCIAL HIGHLIGHTS - August 2025 FYTD

**Total Revenues (Line 2.08)**

- Total revenues were \$1,006,968 in August and \$7,166,285 FYTD.
- Unrestricted state grants received totaled \$481,558.
- Restricted State grants totaled \$99,733.
- All other financial sources were \$211,138 including \$192,355 from prior year Medicaid settlement.

**Total Expenditures (Line 5.05)**

- Total expenditures were \$1,753,983 for August and \$2,981,331 FYTD.
- Salaries totaled \$908,703 in August and \$1,762,836 fiscal year to date.
- Benefits totaled \$271,394 in August and \$556,838 fiscal year to date.
- Purchase Services equaled \$470,882 for the month and \$513,914 FYTD.

**Cash Balance (Line 7.02)**

- Expenditures exceeded revenues for the month by \$747,015.
- Fiscal year to date, revenues exceed expenditures by \$4,184,955.
- Ending cash balance was \$14,203,550.

CHART LEGEND       Actual       Budget

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - MONTHLY FY26  
August 2024

	Month			Fiscal Year		
	Monthly Estimate	Monthly Actual	Monthly Difference	Fiscal YTD Estimate	Fiscal YTD Actual	Fiscal YTD Difference
<b>REVENUES</b>						
1.010 Real Estate Property Tax	0	0	0	5,490,000	5,490,000	0
1.020 Tangible Personal Property Tax	0	0	0	0	0	0
1.030 Income Tax	0	0	0	0	0	0
1.035 Unrestricted State Grants	481,558	481,558	0	921,723	921,723	0
1.040 Restricted State Grants	99,733	99,733	0	199,458	199,458	0
1.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0	0
1.060 All Other Revenues	115,622	115,622	0	235,983	235,983	0
1.070 Total Revenue	<u>696,913</u>	<u>696,913</u>	<u>0</u>	<u>6,847,164</u>	<u>6,847,164</u>	<u>0</u>
<b>OTHER FINANCING SOURCES</b>						
2.010 Proceeds from Sale of Notes	0	0	0	0	0	0
2.020 State Emergency Loans	0	0	0	0	0	0
2.040 Operating Transfers-In	0	0	0	0	0	0
2.050 Advances-In	98,917	98,917	0	98,917	98,917	0
2.060 All Other Financial Sources	211,139	211,139	0	220,204	220,204	0
2.070 Total Other Financing Sources	<u>310,056</u>	<u>310,056</u>	<u>0</u>	<u>319,121</u>	<u>319,121</u>	<u>0</u>
2.080 Total Revenue & Other Sources	<u>1,006,969</u>	<u>1,006,969</u>	<u>0</u>	<u>7,166,285</u>	<u>7,166,285</u>	<u>0</u>
<b>EXPENDITURES</b>						
3.010 Personal Services	908,703	908,703	0	1,762,836	1,762,836	0
3.020 Employee Benefits	271,394	271,394	0	556,838	556,838	0
3.030 Purchased Services	470,882	470,882	0	513,914	513,914	0
3.040 Supplies and Materials	85,910	85,910	0	127,480	127,481	0
3.050 Capital Outlay	13,845	13,845	0	13,845	13,845	0
4.050 Debt Service Principal HB264	0	0	0	0	0	0
4.060 Debt Service Interest	0	0	0	0	0	0
4.300 Other Objects	3,248	3,248	0	6,417	6,417	0
4.500 Total Expenditures	<u>1,753,983</u>	<u>1,753,983</u>	<u>0</u>	<u>2,981,331</u>	<u>2,981,331</u>	<u>1</u>
<b>OTHER FINANCING USES</b>						
5.010 Operational Transfers - Out	0	0	0	0	0	0
5.020 Advances - Out	0	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0
5.040 Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5.050 Total Expend. & Other Uses	<u>1,753,983</u>	<u>1,753,983</u>	<u>0</u>	<u>2,981,331</u>	<u>2,981,331</u>	<u>1</u>
6.010 Operating Surplus/(Deficit)	<u>-747,015</u>	<u>-747,015</u>	<u>0</u>	<u>4,184,953</u>	<u>4,184,954</u>	<u>1</u>
7.010 Beginning Cash Balance	14,950,565	14,950,565	0	10,018,596	10,018,596	0
7.020 Ending Cash Balance	<u>14,203,550</u>	<u>14,203,550</u>	<u>0</u>	<u>14,203,549</u>	<u>14,203,550</u>	<u>1</u>
8.010 Outstanding Encumbrances	4,191,686	4,191,686	0	4,191,686	4,191,686	0

FINNEYTOWN LOCAL SCHOOL DISTRICT  
GENERAL FUND (001)  
SM-2 - ANNUAL TREND REPORT  
August 2024

Monthly Actuals

	FY23 Aug mo.	FY24 Aug mo.	FY25 Aug mo.	FY26 Aug mo.	4 yr Average
<b>REVENUES</b>					
1.010 General Property (Real Estate)	-315,517	560,000	429,906	0	168,597
1.020 Tangible Personal Property Tax	586,067	0	695,422	0	320,372
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	546,515	550,758	529,442	481,558	527,068
1.040 Restricted Grants-in-Aid	43,756	48,826	46,919	99,733	59,808
1.045 Restricted Grants-in-Aid - SFSP	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0
1.060 All Other Operating Revenue	39,409	123,763	134,072	115,622	103,216
1.070 Total Revenue	900,230	1,283,347	1,835,762	696,913	1,179,063
<b>OTHER FINANCING SOURCES</b>					
2.010 Proceeds from Sale of Notes	0	0	0	0	0
2.020 State Emergency Loans & Advances	0	0	0	0	0
2.040 Operating Transfers-In	0	0	0	0	0
2.050 Advances-In	0	0	0	98,917	24,729
2.060 All Other Financial Sources	0	133,018	74,151	211,139	104,577
2.070 Total Other Financing Sources	0	133,018	74,151	310,056	129,306
2.080 Total Revenue & Other Financ Srces	900,230	1,416,365	1,909,912	1,006,969	1,308,369
<b>EXPENDITURES</b>					
3.010 Personal Services	821,286	841,941	866,283	908,703	859,554
3.020 Employee's Retirement/Insur. Benefits	272,021	249,570	274,386	271,394	266,843
3.030 Purchased Services	145,639	196,976	295,378	470,882	277,219
3.040 Supplies and Materials	69,601	118,870	92,977	85,910	91,840
3.050 Capital Outlay	25,513	4,517	8,466	13,845	13,085
4.050 Debt Service Principal HB264	0	0	0	0	0
4.060 Debt Service Interest	0	0	0	0	0
4.300 Other Objects	61,262	2,163	64,098	3,248	32,693
4.500 Total Expenditures	1,395,322	1,414,036	1,601,589	1,753,983	1,541,233
<b>OTHER FINANCING USES</b>					
5.010 Operational Transfers - Out	3,000	0	0	0	750
5.020 Advances - Out	13,960	0	0	0	3,490
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	16,960	0	0	0	4,240
5.050 Total Expend. & Other Financ Uses	1,412,282	1,414,036	1,601,589	1,753,983	1,545,472
6.010 Operating Surplus/(Deficit)	-512,052	2,329	308,323	-747,015	-237,104
7.010 Beginning Cash Balance	16,605,826	16,916,541	17,001,757	14,950,565	16,368,672
7.020 Ending Cash Balance	16,093,774	16,918,869	17,310,080	14,203,550	16,131,568

Fiscal Year To Date Actuals

	FY23 Aug FYTD	FY24 Aug FYTD	FY25 Aug FYTD	FY26 Aug FYTD	4 yr Average
<b>REVENUES</b>					
1.010 General Property (Real Estate)	4,464,483	4,955,000	4,759,906	5,490,000	4,917,347
1.020 Tangible Personal Property Tax	586,067	0	695,422	0	320,372
1.030 Income Tax	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	1,039,551	1,042,754	1,028,067	921,723	1,008,024
1.040 Restricted Grants-in-Aid	87,268	95,787	93,842	199,458	119,089
1.045 Restricted Grants-in-Aid - SFSP	0	0	0	0	0
1.050 Property Tax Allocation	0	0	0	0	0
1.060 All Other Operating Revenue	69,750	216,534	253,329	235,983	193,899
1.070 Total Revenue	6,247,119	6,310,075	6,830,567	6,847,164	6,558,731
<b>OTHER FINANCING SOURCES</b>					
2.010 Proceeds from Sale of Notes	0	0	0	0	0
2.020 State Emergency Loans & Advances	0	0	0	0	0
2.040 Operating Transfers-In	0	0	0	0	0
2.050 Advances-In	0	0	0	98,917	24,729
2.060 All Other Financial Sources	0	133,182	193,675	220,204	136,765
2.070 Total Other Financing Sources	0	133,182	193,675	319,121	161,494
2.080 Total Revenue & Other Financ Srces	6,247,119	6,443,257	7,024,241	7,166,285	6,720,225
<b>EXPENDITURES</b>					
3.010 Personal Services	2,363,126	2,409,473	2,502,099	1,762,836	2,259,383
3.020 Employee's Retirement/Insur. Benefits	562,413	506,268	564,904	556,838	547,606
3.030 Purchased Services	189,744	199,778	416,341	513,914	329,944
3.040 Supplies and Materials	77,273	118,870	138,968	127,481	115,648
3.050 Capital Outlay	25,513	4,517	8,666	13,845	13,135
4.050 Debt Service Principal HB264	0	0	0	0	0
4.060 Debt Service Interest	0	0	0	0	0
4.300 Other Objects	62,550	3,473	69,447	6,417	35,472
4.500 Total Expenditures	3,280,618	3,242,378	3,700,425	2,981,331	3,301,188
<b>OTHER FINANCING USES</b>					
5.010 Operational Transfers - Out	3,000	0	2,000	0	1,250
5.020 Advances - Out	13,960	374	0	0	3,584
5.030 All Other Financing Uses	0	0	0	0	0
5.040 Total Other Financing Uses	16,960	374	2,000	0	4,834
5.050 Total Expend. & Other Financ Uses	3,297,578	3,242,752	3,702,425	2,981,331	3,306,021
6.010 Operating Surplus/(Deficit)	2,949,541	3,200,504	3,321,817	4,184,954	3,414,204
7.010 Beginning Cash Balance	13,144,232	13,718,365	13,988,263	10,018,596	12,717,364
7.020 Ending Cash Balance	16,093,774	16,918,869	17,310,080	14,203,550	16,131,568

EMIS	Annual Avg. Student Headcount FLSD educated	FY23	FY24	FY25	FY26
		1,227	1,235	1,228	1,228

**FINNEYTOWN LOCAL SCHOOL DISTRICT  
CONSTRUCTION PROJECT SPENDING AND COMMITMENT REPORT - FUND 004/FUND 010  
AUG 2025**

**TABLE I - TOTAL PROJECT BUDGET ANALYSIS (TOTAL AVAILABLE vs. EXPENDITURES)**

PACKAGE	OFCC BASE BUDGET	FLSD LFI BUDGET	INT & TRNSF AVAILABLE	TOTAL AVAILABLE	DESIGN \$ EXPENDED	CONSTR \$ EXPENDED	OTH HARD \$ EXPENDED	SOFT \$ EXPENDED	TOTAL \$ EXPENDED	CASH \$ BAL/AVAIL	OPEN PO's & COMMIT	UNENCUMB BALANCE
Elementary K-6	22,077,905	(2,132,586)		19,945,319	1,833,426	17,467,386	963,199	131,214	20,395,225	(449,906)		(449,906)
PALFI K-6		2,132,586		2,132,586		2,132,586			2,132,586	0		0
LFI/Overbgt K-6 LFI	0	1,175,566		1,175,566	58,250	112,027		150,299	320,576	854,990	271,744	583,246
Less: Allow waivers K-6	(355,671)			(355,671)					0	(355,671)		(355,671)
<b>Subtotal K-6</b>	<b>21,722,234</b>	<b>1,175,566</b>	<b>0</b>	<b>22,897,800</b>	<b>1,891,676</b>	<b>19,711,999</b>	<b>963,199</b>	<b>281,513</b>	<b>22,848,387</b>	<b>49,413</b>	<b>271,744</b>	<b>(222,331)</b>
Secondary 7-12	29,554,038	(1,747,744)	0	27,806,294	1,311,750	82,703		70,718	1,465,171	26,341,123	29,577,279	(3,236,156)
PALFI 7-12		1,747,744		1,747,744					0	1,747,744	1,747,744	0
Fund 010 Interest	114,506			114,506					0	114,506		114,506
LFI/Overbgt 7-12 LFI		2,584,475		2,584,475			196,338	29,596	225,934	2,358,541	1,150,654	1,207,887
<b>Subtotal 7-12</b>	<b>29,668,544</b>	<b>2,584,475</b>	<b>0</b>	<b>32,253,019</b>	<b>1,311,750</b>	<b>82,703</b>	<b>196,338</b>	<b>100,314</b>	<b>1,691,105</b>	<b>30,561,914</b>	<b>32,475,677</b>	<b>(1,913,763)</b>
Abate & Demo	1,948,905			1,948,905	218,497	369,093			587,590	1,361,315	174,707	1,186,608
<b>Subtotal Phase II</b>	<b>31,617,449</b>	<b>2,584,475</b>	<b>0</b>	<b>34,201,924</b>	<b>1,530,247</b>	<b>451,796</b>	<b>196,338</b>	<b>100,314</b>	<b>2,278,695</b>	<b>31,923,229</b>	<b>32,650,384</b>	<b>(727,155)</b>
<b>OFCC Bldg &amp; Demo</b>	<b>53,339,683</b>	<b>3,760,041</b>	<b>0</b>	<b>57,099,724</b>	<b>3,421,923</b>	<b>20,163,795</b>	<b>1,159,537</b>	<b>381,827</b>	<b>25,127,082</b>	<b>31,972,642</b>	<b>32,922,128</b>	<b>(949,486)</b>
<b>Project LFIs</b>												
Stadium turf LFI		1,000,000		1,000,000	32,500	900,902	3,700		937,102	62,898		62,898
Ballfield/PAC LFI		650,000		650,000					0	650,000		650,000
Subtotal LFIs	0	1,650,000	0	1,650,000	32,500	900,902	3,700	0	937,102	712,898	0	712,898
<b>Project LFOs</b>												
Local Transf & Int 004-9022			3,459,871	3,459,871					0	3,459,871		3,459,871
Interest Earned 004-9020			913,691	913,691					0	913,691		913,691
Interest Earned 010-9010&9012			216,989	216,989					0	216,989		216,989
LFO Proj Cost	0	0	4,590,550	4,590,550	0	0	0	0	0	4,590,550	0	4,590,550
LFO Alloc Transfer 004-9022				0					0	0		0
<b>Grand Total</b>	<b>53,339,683</b>	<b>5,410,041</b>	<b>4,590,550</b>	<b>63,340,274</b>	<b>3,454,423</b>	<b>21,064,697</b>	<b>1,163,237</b>	<b>381,827</b>	<b>26,064,184</b>	<b>37,276,091</b>	<b>32,922,128</b>	<b>4,353,963</b>

TOTAL PROCEEDS: 63,340,274  
TOTAL EXPENDED: 26,064,184  
CASH AVAILABLE: 37,276,091

OPEN PURCHASE ORDERS/COMMITMENTS: 32,922,128  
TOTAL UNCOMMITTED: 4,353,963

LFI EXPENDED: 3,566,785  
LFI ENCUMBERED: 4,047,757  
LFI UNCOMMITTED: 1,675,729  
TOTAL LFI: 9,290,271

**AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

The Budget Commission of Hamilton County, Ohio, hereby makes the following Amended Official Certificate of Estimated Resources for the **Finneytown Local** for the fiscal year beginning **July 1, 2025**

FUND	UNENCUMBERED CASH BALANCE July 1, 2025	PROPERTY TAX	PROPERTY TAX ALLOCATIONS	STATE SOURCES	OTHER SOURCES	TOTAL
GENERAL FUND	\$10,881,052.91	\$11,434,800.00	\$1,385,000.00	\$6,529,923.00	1,231,800.00	31,462,575.91
SPECIAL REVENUE FUNDS	1,821,700.02	99,998.00	0.00	0.00	1,704,774.83	3,626,472.85
BOND RETIREMENT FUNDS	2,297,373.23	1,515,749.00	0.00	0.00	30,482.00	3,843,604.23
TOTAL CAPITAL PROJECTS	-11,466,906.78	237,478.00	0.00	0.00	11,077,664.63	-151,764.15
TOTAL PROPRIETARY FUNDS	194,771.97	0.00	0.00	0.00	41,000.00	235,771.97
TOTAL FIDUCIARY FUNDS	49,642.95	0.00	0.00	0.00	16,000.00	65,642.95
TOTAL AGENCY FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ALL FUNDS</b>	<b>\$3,777,634.30</b>	<b>\$13,288,025.00</b>	<b>\$1,385,000.00</b>	<b>\$6,529,923.00</b>	<b>\$14,101,721.46</b>	<b>39,082,303.76</b>

The Budget Commission further certifies that the action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of the appropriations from each fund.

Amendment #  
1

January 0, 1900

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HAMILTON COUNTY BUDGET COMMISSION

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HAMILTON COUNTY BUDGET COMMISSION

\_\_\_\_\_  
HAMILTON COUNTY BUDGET COMMISSION

Finneytown Local  
January 0, 1900

**AMENDED CERTIFICATE OF ESTIMATED RESOURCES**

FUND	ESTIMATED UNENCUMBERED BALANCE July 1, 2025	PROPERTY TAXES	PROPERTY TAX ALLOCATIONS	STATE SOURCES	OTHER SOURCES	TOTAL
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