

# General Fund Report

TIFFIN CITY SCHOOLS

FYTD Through 7-31-2025

| <b>REVENUES</b>                  | <b>BUDGET<br/>FY25-26</b> | <b>BUDGET<br/>1 Months in</b> | <b>CURRENT<br/>25-26</b> | <b>PRIOR YR<br/>FY24-25</b> | <b>For the Year<br/>Increase/(Decrease)</b> | <b>Percent<br/>Change</b> |
|----------------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|---|---------------------------|
| Real Estate Taxes                | \$9,562,451               | \$796,871                     | \$2,000,000              | \$0                         | \$2,000,000                                 | -100%                     |
| Tangible Personal Property Taxes | \$3,134,354               | \$261,196                     | \$0                      | \$0                         | \$0   | 0%                        |
| Income Tax                       | \$0                       | \$0                           | \$0                      | \$0                         | \$0   | 0%                        |
| Other Receipts - Local           | \$0                       | \$0                           | \$637                    | \$0                         | \$637                                       | -100%                     |
| Tuition & Open Enrollment        | \$0                       | \$0                           | \$971                    | \$8,755                     | (\$7,784)                                   | -88.91%                   |
| Other Receipts - Local           | \$0                       | \$0                           | \$1,596                  | \$42,191                    | (\$40,595)                                  | -96.22%                   |
| Interest Income                  | \$721,282                 | \$60,107                      | \$33,427                 | \$67,930                    | (\$34,503)                                  | -50.79%                   |
| State Funding                    | \$13,460,276              | \$1,121,690                   | \$1,102,995              | \$1,140,151                 | (\$37,156)                                  | -3.26%                    |
| Rollback & Homestead             | \$1,281,983               | \$106,832                     | \$0                      | \$0                         | \$0   | 0%                        |
| Other Receipts - State           | \$0                       | \$0                           | \$202,246                | \$57,641                    | \$144,606                                   | 250.87%                   |
| Federal Revenue / Medicaid       | \$0                       | \$0                           | \$0                      | \$0                         | \$0   | 0%                        |
| Transfers/Advances In            | \$0                       | \$0                           | \$948                    | \$190                       | \$758                                       | 398.82%                   |
| <b>TOTAL REVENUE</b>             | <b>\$28,160,346</b>       | <b>\$2,346,695</b>            | <b>\$3,342,820</b>       | <b>\$1,316,858</b>          | <b>\$2,025,962</b>                          | <b>153.85%</b>            |
| <b>EXPENSES</b>                  |                           |                               |                          |                             |   |                           |
| Salaries & Wages                 | \$18,742,282              | \$1,561,857                   | \$1,384,040              | \$1,286,115                 | \$97,926                                    | 7.61%                     |
| Fringe Benefits                  | \$6,788,991               | \$565,749                     | \$1,672,972              | \$519,985                   | \$1,152,987                                 | 221.73%                   |
| Purchased Services               | \$7,103,482               | \$591,957                     | \$266,803                | \$232,265                   | \$34,538                                    | 14.87%                    |
| Supplies                         | \$977,110                 | \$81,426                      | \$253,136                | \$125,690                   | \$127,446                                   | 101.40%                   |
| Equipment & Capital Purchases    | \$191,573                 | \$15,964                      | \$0                      | \$1,534                     | (\$1,534)                                   | -100.00%                  |
| Other Tax Anticipation Notes     | \$0                       | \$0                           | \$0                      | \$0                         | \$0   | 0%                        |
| Other Objects                    | \$569,838                 | \$47,486                      | \$191,045                | \$3,812                     | \$187,233                                   | 4,911.75%                 |
| Transfers Out                    | \$162,292                 | \$13,524                      | \$0                      | \$0                         | \$0   | 0%                        |
| <b>TOTAL EXPENSES</b>            | <b>\$34,535,568</b>       | <b>\$2,877,964</b>            | <b>\$3,767,997</b>       | <b>\$2,169,400</b>          | <b>\$1,598,596</b>                          | <b>73.69%</b>             |

| <b>CASH FLOW</b>                |                    |                    |                   |
|---------------------------------|--------------------|--------------------|-------------------|
| <b>FYTD through 7-31-2025</b>   |                    |                    |                   |
|                                 | <b>25-26</b>       | <b>24-25</b>       | <b>DIFFERENCE</b> |
| Total General Fund Receipts     | \$3,342,820        | \$1,316,858        | \$2,025,962       |
| Total General Fund Expenditures | \$3,767,997        | \$2,169,400        | \$1,598,596       |
| <b>NET CASH FLOW</b>            | <b>(\$425,176)</b> | <b>(\$852,542)</b> | <b>\$427,366</b>  |