



Monthly Financial Report

Fiscal Year 2025 Revenue and Expenditure Activity Through October

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FISCAL YEAR 2025 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH

1. YEAR-TO-DATE ACTUALS COMPARED TO PREVIOUS YEAR

TOTAL REVENUES ARE

\$492,339

HIGHER THAN THE PREVIOUS YEAR

TOTAL EXPENDITURES ARE

\$1,560,794

HIGHER THAN THE PREVIOUS YEAR

THE CASH BALANCE IS

\$4,182,550

HIGHER THAN THE PREVIOUS YEAR

2. CURRENT ACTUAL/ESTIMATE TREND COMPARED TO FORECAST -- VARIANCE ANALYSIS

REVENUE IS TRENDING

\$99,741

FAVORABLE COMPARED TO FORECAST

EXPENDITURE TREND IS

\$907,925

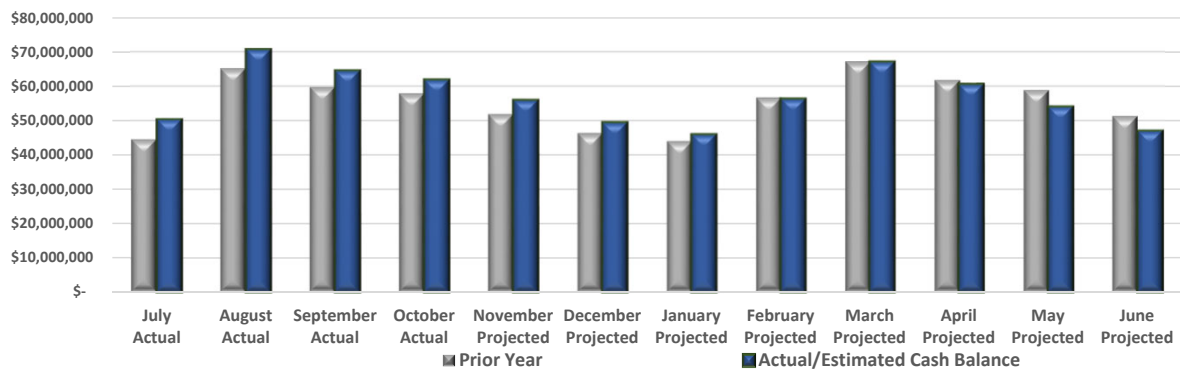
FAVORABLE COMPARED TO FORECAST

NET POTENTIAL TREND IS

\$1,007,667

FAVORABLE IMPACT ON THE CASH BALANCE

3. VARIANCE AND CASH BALANCE COMPARISON



JUNE 30 ACTUAL CASH BALANCE WAS

\$51,299,264

AT THE END OF THE PREVIOUS FISCAL YEAR

JUNE 30 CASH BALANCE IS ESTIMATED TO BE

\$47,186,561

AT THE END OF THE CURRENT FISCAL YEAR

FISCAL YEAR 2025 MONTHLY REVENUE ANALYSIS - OCTOBER

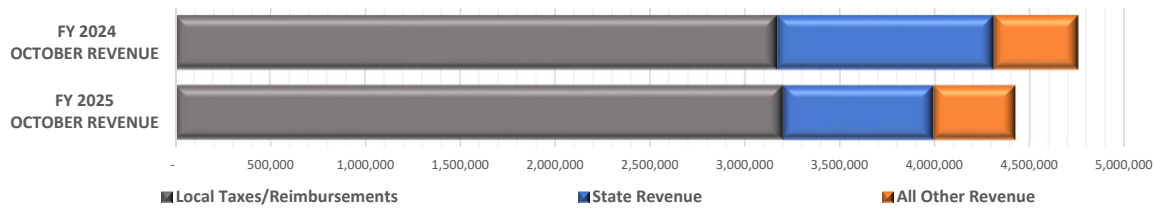
1. OCTOBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For October	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	3,199,984	3,169,778	30,206
State Revenue	791,692	1,140,648	(348,956)
All Other Revenue	432,565	444,082	(11,517)
Total Revenue	4,424,240	4,754,507	(330,267)

Actual revenue for the month was down

\$330,267

compared to last year.



Actual revenue for the month was down \$330,267 compared to last year. Categories with the largest variance included: higher unrestricted state aid of \$351,256, and higher homestead/rollback and other state reimburse. of \$30,206. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

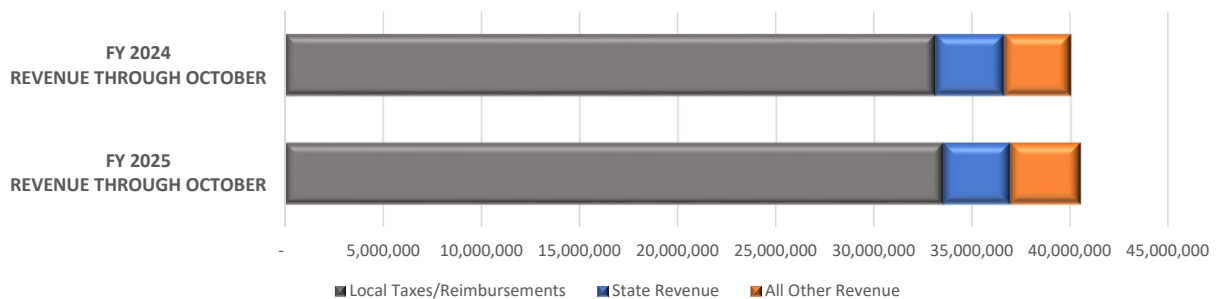
2. ACTUAL REVENUE RECEIVED THROUGH OCTOBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Revenue Collections For July - October	Prior Year Revenue Collections For July - October	Current Year Compared to Last Year
Local Taxes/Reimbursements	33,514,769	33,098,616	416,153
State Revenue	3,410,457	3,519,605	(109,148)
All Other Revenue	3,585,372	3,400,037	185,335
Total Revenue	40,510,597	40,018,258	492,339

TOTAL REVENUES ARE

\$492,339

HIGHER THAN THE PREVIOUS YEAR



Revenue through October totaled \$40,510,597, which is \$492,339 or 1.2% higher than the amount collected last year. Through October, the largest categorical variances when compared to last year, are: real estate taxes higher by \$366,513, and revenue in lieu of taxes higher by \$330,500.

FISCAL YEAR 2025 MONTHLY EXPENDITURE ANALYSIS - OCTOBER

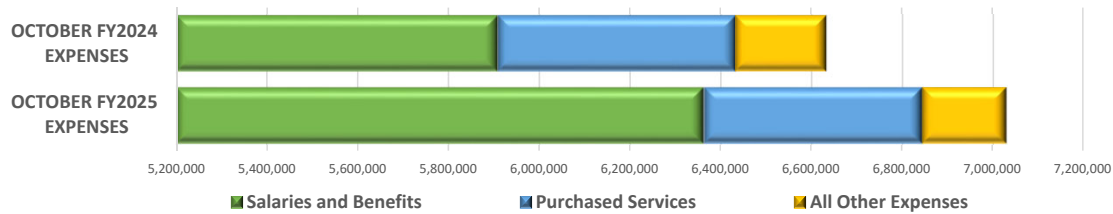
1. OCTOBER EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For October	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	6,361,203	5,908,347	452,856
Purchased Services	482,176	522,687	(40,511)
All Other Expenses	185,590	201,305	(15,715)
Total Expenditures	7,028,969	6,632,339	396,630

Actual expenses for the month were up

\$396,630

compared to last year.



Actual expenses for the month were up \$396,630 compared to last year. Categories with the largest variance included: higher certified regular salaries of \$212,325, and higher communications of \$89,448. A single month's results can be skewed compared to a prior year because of the timing when expenses are incurred. The fiscal year-to-date results, when involving additional months of expense activity can provide more insight.

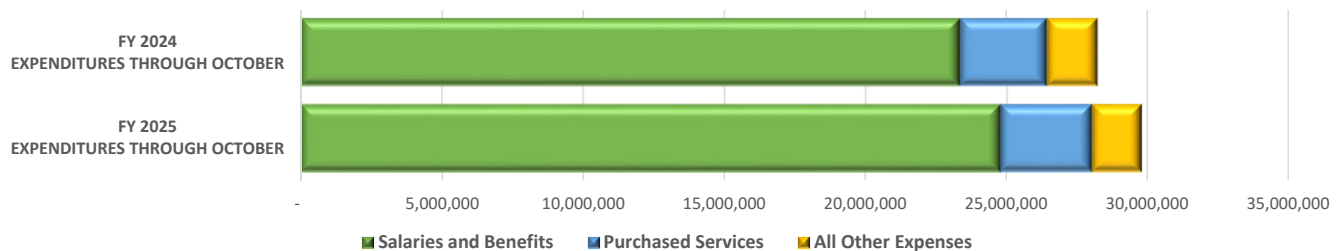
2. ACTUAL EXPENSES INCURRED THROUGH OCTOBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - October	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	24,764,331	23,329,911	1,434,421
Purchased Services	3,247,739	3,087,959	159,780
All Other Expenses	1,761,441	1,794,847	(33,407)
Total Expenditures	29,773,511	28,212,717	1,560,794

TOTAL EXPENDITURES ARE

\$1,560,794

HIGHER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled \$29,773,511 through October, which is \$1,560,794 or 5.5% higher than the amount expended last year. Through October, the largest categorical variances when compared to last year, are: certified regular salaries higher by \$633,103, and non - utility property services higher by \$215,649.

FISCAL YEAR 2025 FORECAST TREND VARIANCE ANALYSIS - JULY - OCTOBER

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$99,741

FAVORABLE COMPARED TO
FORECAST

Revenue Forecast Compare

	Forecast Annual Revenue Estimates	Cash Flow Actual/Estimated Calculated Annual Amount	Current Year Forecast Compared to Actual/Estimated
Loc. Taxes/Reimbur.	68,897,214	68,897,214	(0)
State Revenue	10,008,494	10,017,681	9,187
All Other Revenue	8,137,540	8,228,095	90,555
Total Revenue	87,043,248	87,142,989	99,741

The top two categories (revenue in lieu of taxes and restricted state aid), represents 91.7% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$99,741 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .11% of the total Forecasted annual revenue

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on	Expected Over/(Under)
Actual/Estimated Annual Amount	Forecast
Revenue in Lieu of Taxes	82,301
Restricted State Aid	9,187
Refund of Prior Year Expense	6,462
Other Revenue Not Above	1,150
All Other Revenue Categories	643
Total Revenue	99,742

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$907,925

FAVORABLE COMPARED TO
FORECAST

Expenditure Forecast Compare

	Forecasted Annual Expenses	Cash Flow Actual/Estimated Calculated Annual Amount	Forecasted amount compared to Actual/Estimated
Salaries and Benefits	77,243,625	76,629,420	(614,205)
Purchased Services	8,627,741	8,440,561	(187,180)
All Other Expenses	6,292,252	6,185,712	(106,540)
Total Expenditures	92,163,618	91,255,693	(907,925)

The top category (certified regular salaries) represents 51.3% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$907,925 (current expense estimates vs. amounts projected in the five year forecast) is equal to 1.0% of the total Forecasted annual expenses.

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on	Expected Over/(Under)
Actual/Estimated Annual Amount	Forecast
Certified Regular Salaries	(465,758)
All Other Salaries	216,023
Health Insurance	(171,975)
Classified Regular Salaries	(155,189)
All Other Expense Categories	(331,026)
Total Expenses	(907,925)