





# Monthly Financials October 2025

- Fiscal Year 2026 is 4 month completed through October 31, 2025.
- The Fall Forecast is the basis of comparison.
- Currently projecting a \$1.2M positive net impact. Changes will continue to be monitored.

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





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## Revenue Variances for October

- Revenue is trending at \$736K higher than forecasted
- The total variance is equivalent to 0.55% of the total revenue.

*REVENUE IS TRENDING*

**\$735,619**

*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.	96,378,726	96,358,409	● (20,317)
State Revenue	30,114,680	30,859,029	● 744,349
All Other Revenue	7,890,612	7,902,199	● 11,587
<b>Total Revenue</b>	<b>134,384,018</b>	<b>135,119,637</b>	● <b>735,619</b>

Top Forecast vs. Cash Flow Actual/Estimated Amounts	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Unrestricted State Aid ●	926,221
Restricted Fed ●	789,578
Advances In ●	(582,547)
Homestead/Rollback and Other State Reimburse. ●	(188,670)
All Other Revenue Categories ●	(208,963)
<b>Total Revenue ●</b>	<b>735,620</b>



# Monthly Financials October 2025

- Expenditure Variances for October
  - Expenditures trending \$469K favorably
  - Salaries and benefits comprise the majority of variance

**EXPENDITURE TREND IS**

**\$469,034**

**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	113,432,489	112,806,775	● (625,714)
Purchased Services	13,351,095	14,328,780	● 977,685
All Other Expenses	6,875,333	6,054,328	● (821,005)
<b>Total Expenditures</b>	<b>133,658,917</b>	<b>133,189,883</b>	<b>● (469,034)</b>

Top Forecast vs. Cash Flow Actual/Estimated Amounts	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Non - utility Property Services ●	<b>880,383</b>
Advances Out ●	<b>(800,000)</b>
Regular Certified Salaries ●	<b>532,251</b>
All Other Certified Salaries ●	<b>(459,016)</b>
All Other Expense Categories ●	<b>(622,652)</b>
<b>Total Expenses ●</b>	<b>(469,034)</b>



## Monthly Financials October 2025

- Upcoming Items to Watch
  - Auditor Results – auditors were on site earlier in the month and will provide an update once they have completed their work.

