





Monthly Financials September 2025

- Fiscal Year 2026 is 3 month completed through September 30, 2025.
- The Fall Forecast is the basis of comparison.
- Currently projecting a \$1.6M 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 September

- Revenue is trending at \$225K higher than forecasted
- The total variance is equivalent to 0.2% of the total revenue.

REVENUE IS TRENDING
\$224,647
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	96,341,943	● (36,783)
State Revenue	30,114,680	30,009,215	● (105,465)
All Other Revenue	7,890,612	8,257,507	● 366,895
Total Revenue	134,384,018	134,608,665	● 224,647

Top Forecast vs. Cash Flow Actual/Estimated Amounts	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Restricted Fed ●	748,332
Advances In ●	(582,547)
Tuition and Patron Payments ●	397,039
Homestead/Rollback and Other State Reimburse. ●	(204,266)
All Other Revenue Categories ●	(133,910)
Total Revenue ●	224,647



Monthly Financials September 2025

- Expenditure Variances for September
 - Expenditures trending \$1.4M favorably
 - Salaries and benefits comprise the majority of variance

EXPENDITURE TREND IS

\$1,433,771

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	112,067,532	● (1,364,957)
Purchased Services	13,351,095	14,189,045	● 837,950
All Other Expenses	6,875,333	5,968,569	● (906,764)
Total Expenditures	133,658,917	132,225,146	● (1,433,771)

Top Forecast vs. Cash Flow Actual/Estimated Amounts	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
All Other Salaries ●	(1,697,045)
Non - utility Property Services ●	868,937
Advances Out ●	(800,000)
Retirement ●	(589,163)
All Other Expense Categories ●	783,500
Total Expenses ●	(1,433,771)



Monthly Financials September 2025

- Upcoming Items to Watch
 - Montgomery County Treasurer's Meeting in November

