Monthly Financial Report

Fiscal Year 2026 Revenue and Expenditure Activity Through December

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FISCAL YEAR 2026 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH

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

TOTAL REVENUES ARE

$3,252,901

LOWER THAN THE PREVIOUS YEAR

TOTAL EXPENDITURES ARE

$2,279,822

HIGHER THAN THE PREVIOUS YEAR

THE CASH BALANCE IS

$(8,745,855)

LOWER THAN THE PREVIOUS YEAR

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

REVENUE IS TRENDING

$1,432,287

FAVORABLE COMPARED TO FORECAST

EXPENDITURE TREND IS

$1,263,195

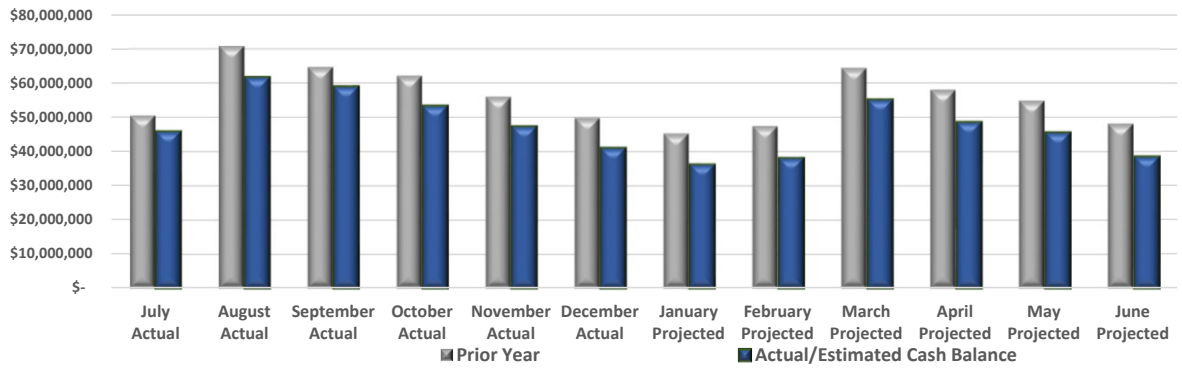
FAVORABLE COMPARED TO FORECAST

NET POTENTIAL TREND IS

$2,695,483

FAVORABLE IMPACT ON THE CASH BALANCE

3. VARIANCE AND CASH BALANCE COMPARISON



JUNE 30 ACTUAL CASH BALANCE WAS

$48,086,132

AT THE END OF THE PREVIOUS FISCAL YEAR

JUNE 30 CASH BALANCE IS ESTIMATED TO BE

$38,549,336

AT THE END OF THE CURRENT FISCAL YEAR

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FISCAL YEAR 2026 MONTHLY REVENUE ANALYSIS - DECEMBER

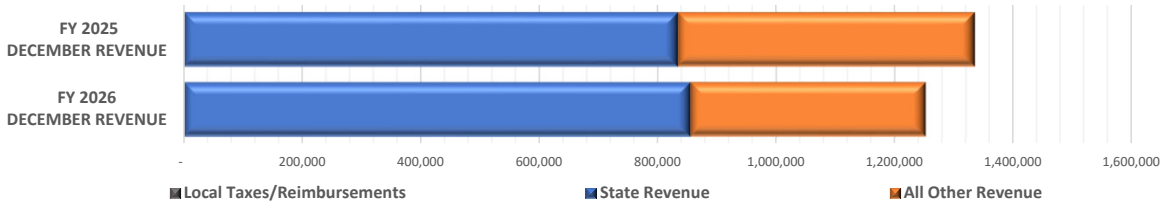
1. DECEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For December	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	-	-	-
State Revenue	854,987	833,618	21,369
All Other Revenue	397,626	501,556	(103,930)
Total Revenue	1,252,613	1,335,174	(82,561)

Actual revenue for the month was down

$82,561

compared to last year.



Actual revenue for the month was down $82,561 compared to last year. Categories with the largest variance included: higher advances in of $84,658, and higher unrestricted state aid of $37,297. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

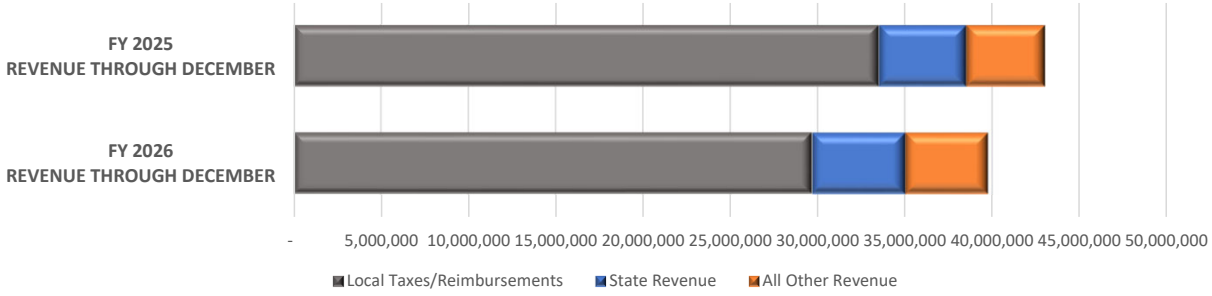
2. ACTUAL REVENUE RECEIVED THROUGH DECEMBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Revenue Collections For July - December	Prior Year Revenue Collections For July - December	Current Year Compared to Last Year
Local Taxes/Reimbursements	29,689,107	33,520,561	(3,831,454)
State Revenue	5,348,347	5,007,962	340,385
All Other Revenue	4,743,778	4,505,609	238,169
Total Revenue	39,781,231	43,034,132	(3,252,901)

TOTAL REVENUES ARE

$3,252,901

LOWER THAN THE PREVIOUS YEAR



Revenue through December totaled $39,781,231, which is -$3,252,901 or -7.6% lower than the amount collected last year. Through December, the largest categorical variances when compared to last year, are: real estate taxes lower by -$3,741,934 , and refund of prior year expense higher by $881,338 .

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FISCAL YEAR 2026 MONTHLY EXPENDITURE ANALYSIS - DECEMBER

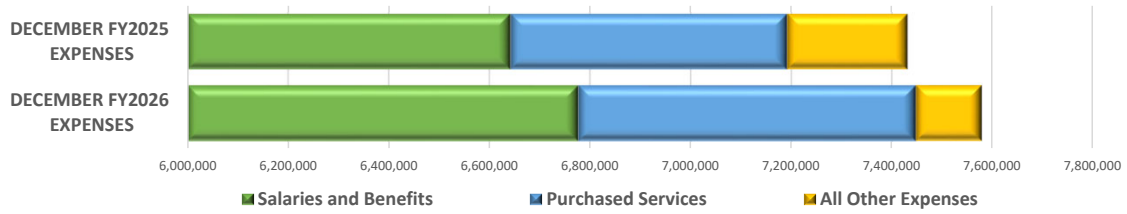
1. DECEMBER EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For December	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	6,776,963	6,642,175	**134,788**
Purchased Services	671,137	550,148	**120,989**
All Other Expenses	130,661	238,777	**(108,116)**
Total Expenditures	7,578,761	7,431,100	**147,661**

Actual expenses for the month were up

$147,661

compared to last year.



Actual expenses for the month were up $147,661 compared to last year. Categories with the largest variance included: higher professional and technical services of $144,013, and higher equipment of $109,547. 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.

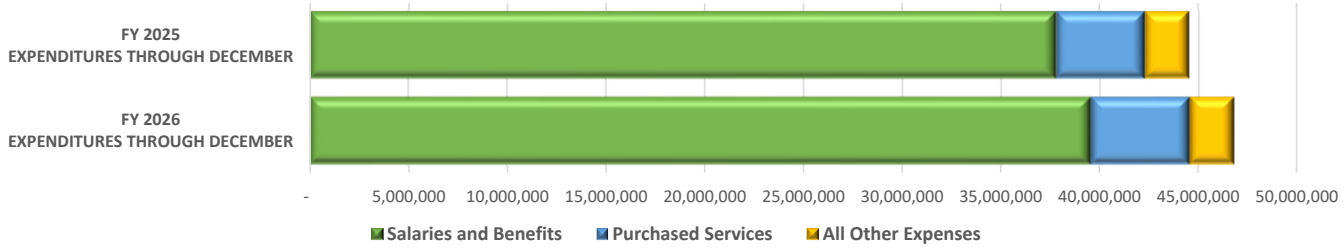
2. ACTUAL EXPENSES INCURRED THROUGH DECEMBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - December	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	39,538,548	37,788,776	**1,749,772**
Purchased Services	4,999,094	4,487,117	**511,977**
All Other Expenses	2,258,188	2,240,116	**18,072**
Total Expenditures	46,795,830	44,516,008	**2,279,822**

TOTAL EXPENDITURES ARE

$2,279,822

HIGHER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled $46,795,830 through December, which is $2,279,822 or 5.1% higher than the amount expended last year. Through December, the largest categorical variances when compared to last year, are: certified regular salaries higher by $595,725 , and classified regular salaries higher by $579,478 .

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FISCAL YEAR 2026 FORECAST TREND VARIANCE ANALYSIS - JULY - DECEMBER

3. REVENUE ANALYSIS

REVENUE IS TRENDING

$1,432,287

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.	65,083,058	65,083,058	(0)
State Revenue	9,950,328	10,511,170	560,842
All Other Revenue	8,042,105	8,913,551	871,446
Total Revenue	83,075,491	84,507,778	1,432,287

The top two categories (refund of prior year expense and unrestricted state aid), represents 102.2% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of $1,432,287 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 1.72% of the total Forecasted annual revenue

Top Forecast vs. Cash Flow Actual/Estimated Amounts

	Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Refund of Prior Year Expense		905,545
Unrestricted State Aid		557,625
Investment Earnings		(90,638)
Unrestricted Fed		33,422
All Other Revenue Categories		26,333
Total Revenue		1,432,287

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

$1,263,195

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	80,000,796	78,848,117	(1,152,679)
Purchased Services	9,426,810	9,424,767	(2,042)
All Other Expenses	5,880,163	5,771,690	(108,474)
Total Expenditures	95,307,769	94,044,574	(1,263,195)

The top category (certified regular salaries) represents 47.8% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of $1,263,195 (current expense estimates vs. amounts projected in the five year forecast) is equal to 1.3% of the total Forecasted annual expenses.

Top Forecast vs. Cash Flow Actual/Estimated Amounts

	Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Forecast
Certified Regular Salaries		(603,991)
Health Insurance		(182,897)
Classified Regular Salaries		(179,230)
Professional and Technical Services		(136,410)
All Other Expense Categories		(160,667)
Total Expenses		(1,263,195)

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