



Monthly Financial Report

Fiscal Year 2026 Revenue and Expenditure Activity Through April

Table of Contents

FISCAL YEAR 2026 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH APRIL	3
FISCAL YEAR 2026 MONTHLY REVENUE ANALYSIS - APRIL	4
FISCAL YEAR 2026 MONTHLY EXPENDITURE ANALYSIS - APRIL	5
FISCAL YEAR 2026 FORECAST TREND VARIANCE ANALYSIS - JULY - APRIL	6

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

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

TOTAL REVENUES ARE

\$52,851

HIGHER THAN THE PREVIOUS YEAR

TOTAL EXPENDITURES ARE

\$3,336,882

HIGHER THAN THE PREVIOUS YEAR

THE CASH BALANCE IS

\$(6,497,163)

LOWER THAN THE PREVIOUS YEAR

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

REVENUE IS TRENDING

\$981,398

UNFAVORABLE COMPARED TO FORECAST

EXPENDITURE TREND IS

\$49,259

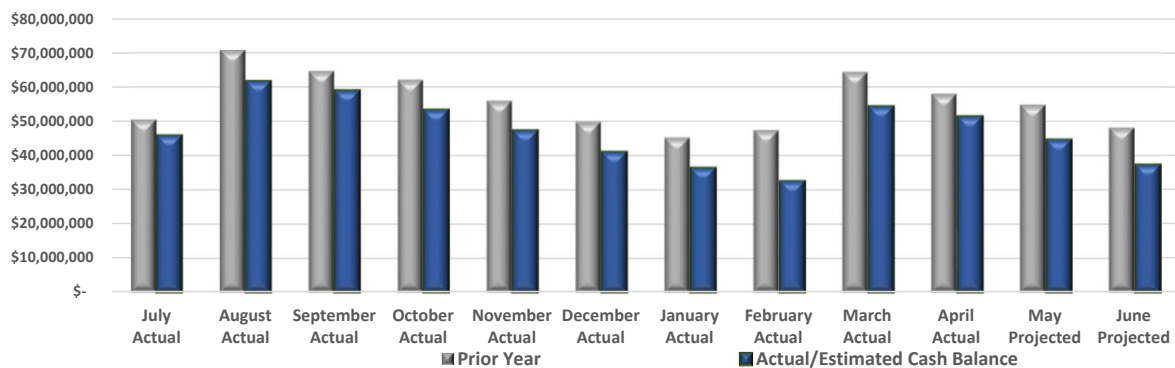
FAVORABLE COMPARED TO FORECAST

NET POTENTIAL TREND IS

\$932,140

UNFAVORABLE 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

\$37,315,063

AT THE END OF THE CURRENT FISCAL YEAR

FISCAL YEAR 2026 MONTHLY REVENUE ANALYSIS - APRIL

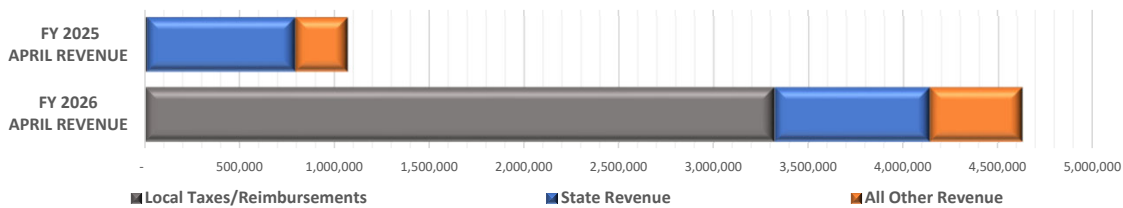
1. APRIL REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For April	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	3,319,882	10,279	● 3,309,602
State Revenue	819,543	783,238	● 36,305
All Other Revenue	488,774	276,929	● 211,845
Total Revenue	4,628,198	1,070,445	● 3,557,753

Actual revenue for the month was up

\$3,557,753

compared to last year.



Actual revenue for the month was up \$3,557,753 compared to last year. Categories with the largest variance included: higher homestead/rollback and other state reimburse. of \$3,231,942, and higher restricted fed of \$313,155. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

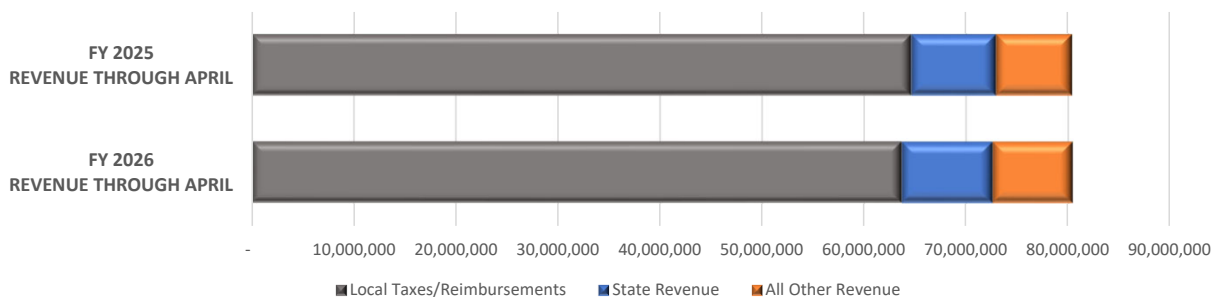
2. ACTUAL REVENUE RECEIVED THROUGH APRIL COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Revenue Collections For July - April	Prior Year Revenue Collections For July - April	Current Year Compared to Last Year
Local Taxes/Reimbursements	63,700,476	64,637,174	● (936,698)
State Revenue	8,912,247	8,317,682	● 594,566
All Other Revenue	7,844,110	7,449,127	● 394,983
Total Revenue	80,456,834	80,403,983	● 52,851

TOTAL REVENUES ARE

\$52,851

HIGHER THAN THE PREVIOUS YEAR



Revenue through April totaled \$80,456,834, which is \$52,851 or .1% higher than the amount collected last year. Through April, the largest categorical variances when compared to last year, are: real estate taxes lower by -\$3,838,889, and homestead/rollback and other state reimburse. higher by \$3,199,931.

FISCAL YEAR 2026 MONTHLY EXPENDITURE ANALYSIS - APRIL

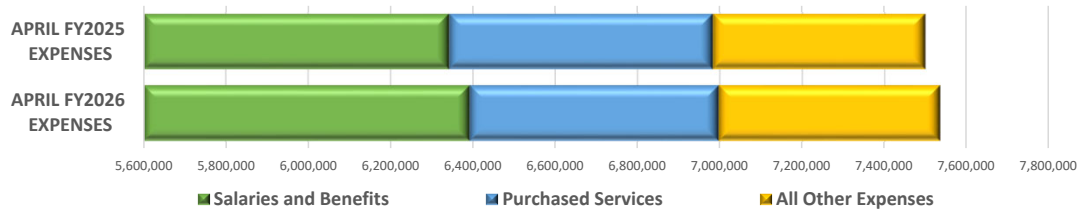
1. APRIL EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For April	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	6,391,879	6,342,169	● 49,710
Purchased Services	604,756	640,534	● (35,778)
All Other Expenses	538,163	516,227	● 21,936
Total Expenditures	7,534,798	7,498,930	● 35,868

Actual expenses for the month were up

\$35,868

compared to last year.



Actual expenses for the month were up \$35,868 compared to last year. Categories with the largest variance included: higher professional and technical services of \$79,766, and higher equipment of \$61,461. 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.

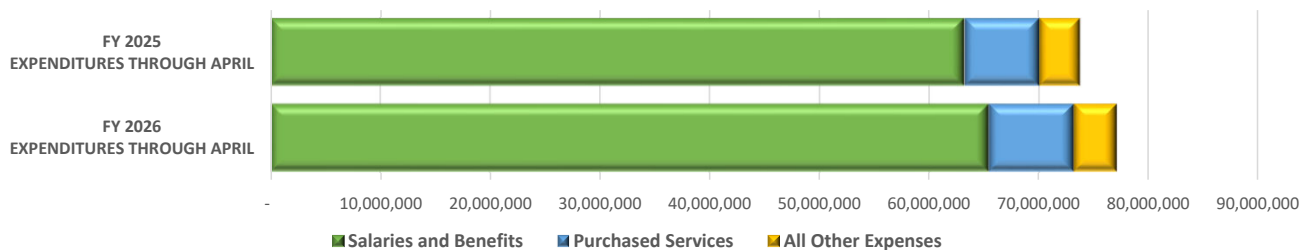
2. ACTUAL EXPENSES INCURRED THROUGH APRIL COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - April	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	65,454,481	63,236,908	● 2,217,573
Purchased Services	7,733,298	6,826,930	● 906,367
All Other Expenses	3,899,328	3,686,386	● 212,941
Total Expenditures	77,087,106	73,750,225	● 3,336,882

TOTAL EXPENDITURES ARE

\$3,336,882

HIGHER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled \$77,087,106 through April, which is \$3,336,882 or 4.5% higher than the amount expended last year. Through April, the largest categorical variances when compared to last year, are: certified regular salaries higher by \$821,763, and classified regular salaries higher by \$707,671.

FISCAL YEAR 2026 FORECAST TREND VARIANCE ANALYSIS - JULY - APRIL

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$981,398

UNFAVORABLE 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.	64,962,844	63,710,672	(1,252,172)
State Revenue	10,517,692	10,540,703	23,011
All Other Revenue	8,579,243	8,827,005	247,762
Total Revenue	84,059,779	83,078,381	(981,398)

The top two categories (real estate taxes and public utility per. prop. tax), represents 126.5% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$981,398 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 1.17% of the total Forecasted annual revenue

Top Forecast vs. Cash Flow Actual/Estimated Amounts

Variance Based on	Expected Over/(Under) Forecast
Actual/Estimated Annual Amount	
Real Estate Taxes	(778,719)
Public Utility Per. Prop. Tax	(463,057)
Restricted Fed	313,155
Unrestricted Fed	(295,580)
All Other Revenue Categories	242,802
Total Revenue	(981,398)

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$49,259

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	78,766,461	78,467,966	(298,495)
Purchased Services	9,405,068	9,339,221	(65,847)
All Other Expenses	5,727,179	6,042,263	315,084
Total Expenditures	93,898,708	93,849,449	(49,259)

The total variance of \$49,259 (current expense estimates vs. amounts projected in the five year forecast) is equal to .1% of the total Forecasted annual expenses.