



Monthly Financial Report

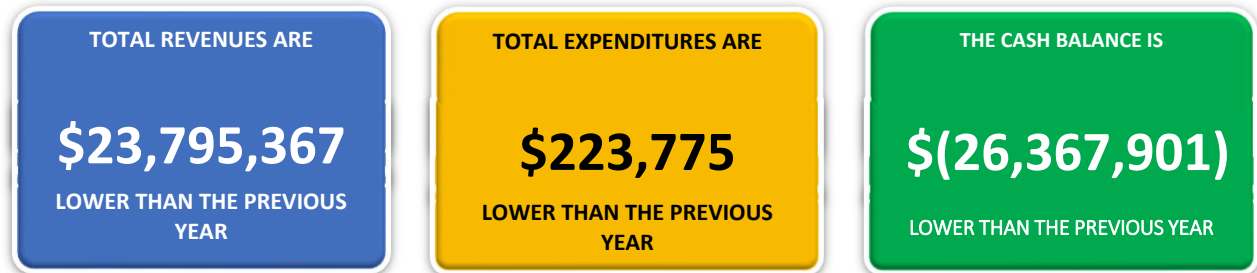
Fiscal Year 2027 Revenue and Expenditure Activity Through August

Table of Contents

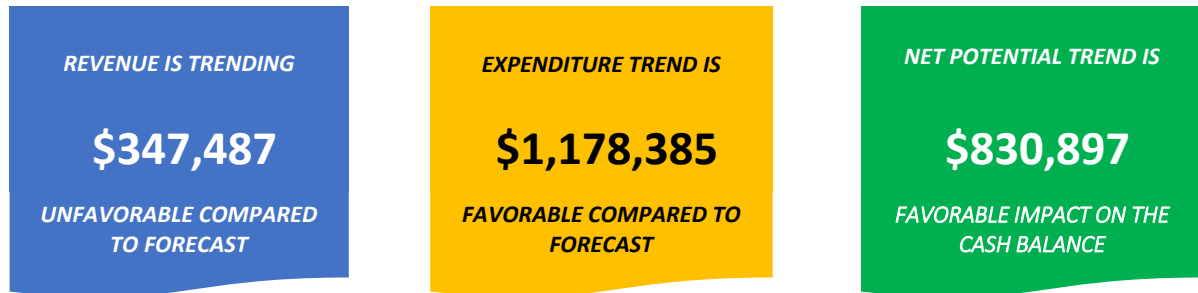
FISCAL YEAR 2027 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH AUGUST	3
FISCAL YEAR 2027 MONTHLY REVENUE ANALYSIS - AUGUST	4
FISCAL YEAR 2027 MONTHLY EXPENDITURE ANALYSIS - AUGUST	5
FISCAL YEAR 2027 FORECAST TREND VARIANCE ANALYSIS - JULY - AUGUST	6

FISCAL YEAR 2027 REVENUE, EXPENDITURES, AND CASH BALANCE ANALYSIS THROUGH

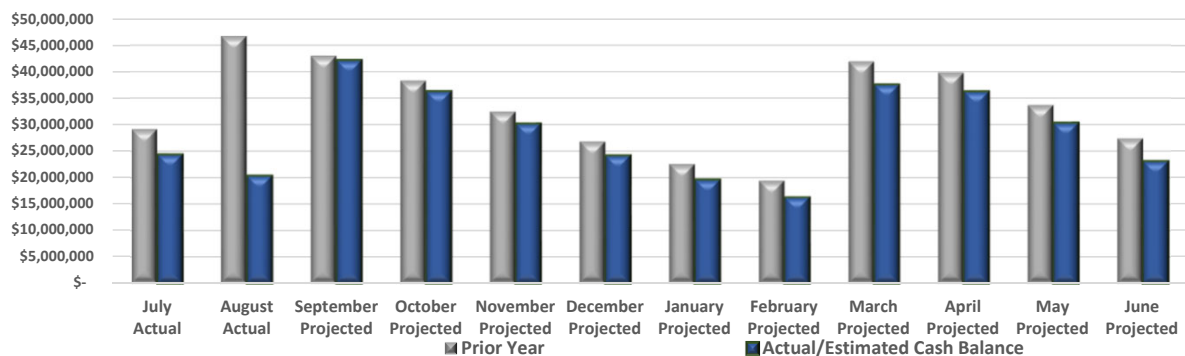
1. YEAR-TO-DATE ACTUALS COMPARED TO PREVIOUS YEAR



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



3. VARIANCE AND CASH BALANCE COMPARISON



FISCAL YEAR 2027 MONTHLY REVENUE ANALYSIS - AUGUST

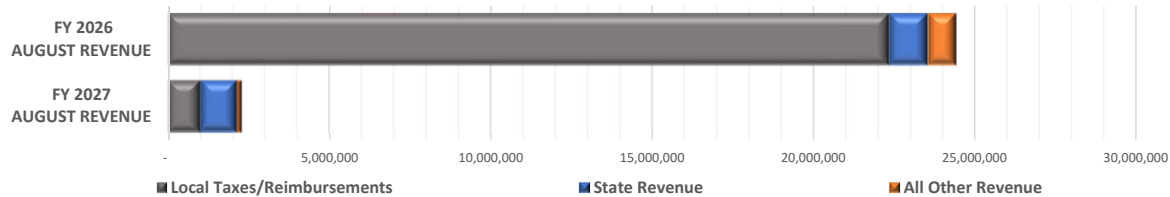
1. AUGUST REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For August	Prior Year Revenue Collections		Actual Compared to Last Year
Local Taxes/Reimbursements	1,013,000	22,349,664	●	(21,336,664)
State Revenue	1,132,876	1,191,266	●	(58,390)
All Other Revenue	153,063	867,747	●	(714,684)
Total Revenue	2,298,938	24,408,677	●	(22,109,739)

Actual revenue for the month was down

\$22,109,739

compared to last year.



Actual revenue for the month was down \$22,109,739 compared to last year. Categories with the largest variance included: higher real estate taxes of \$18,794,357, and higher restricted fed of \$328,559. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

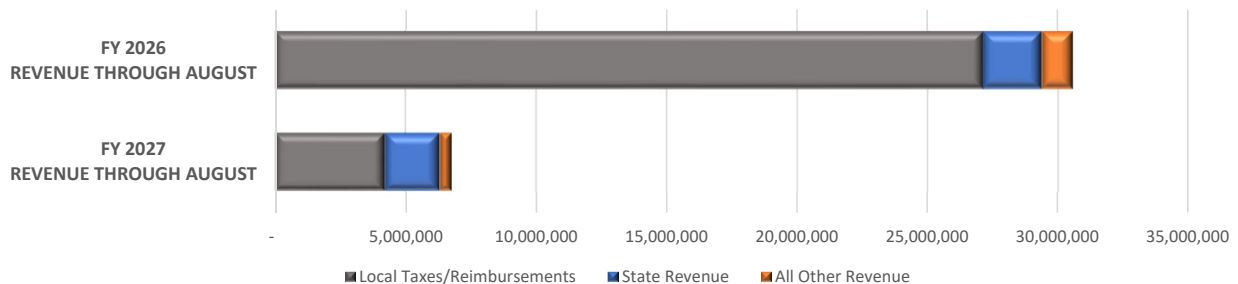
2. ACTUAL REVENUE RECEIVED THROUGH AUGUST COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Revenue Collections For July - August	Prior Year Revenue Collections For July - August		Current Year Compared to Last Year
Local Taxes/Reimbursements	4,216,000	27,130,664	●	(22,914,664)
State Revenue	2,097,227	2,254,833	●	(157,607)
All Other Revenue	455,733	1,178,829	●	(723,096)
Total Revenue	6,768,959	30,564,326	●	(23,795,367)

TOTAL REVENUES ARE

\$23,795,367

LOWER THAN THE PREVIOUS YEAR



Revenue through August totaled \$6,768,959, which is -\$23,795,367 or -77.9% lower than the amount collected last year. Through August, the largest categorical variances when compared to last year, are: real estate taxes lower by -\$20,372,357, and public utility per. prop. tax lower by -\$2,542,307.

FISCAL YEAR 2027 MONTHLY EXPENDITURE ANALYSIS - AUGUST

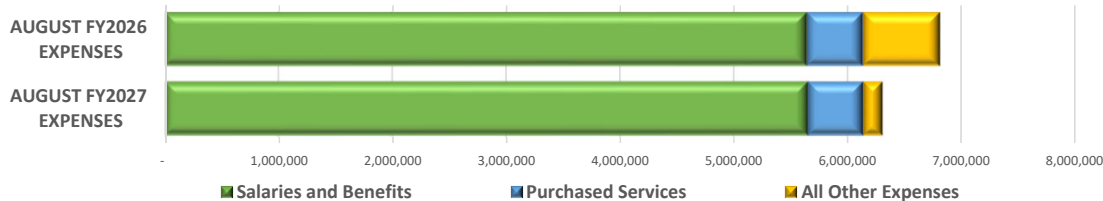
1. AUGUST EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For August	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	5,652,716	5,640,682	● 12,034
Purchased Services	486,587	494,883	● (8,297)
All Other Expenses	170,313	677,984	● (507,671)
Total Expenditures	6,309,616	6,813,549	● (503,933)

Actual expenses for the month were down

\$503,933

compared to last year.



Actual expenses for the month were down \$503,933 compared to last year. Categories with the largest variance included: higher dues and fees of \$331,143, and higher non - utility property services of \$90,857. 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.

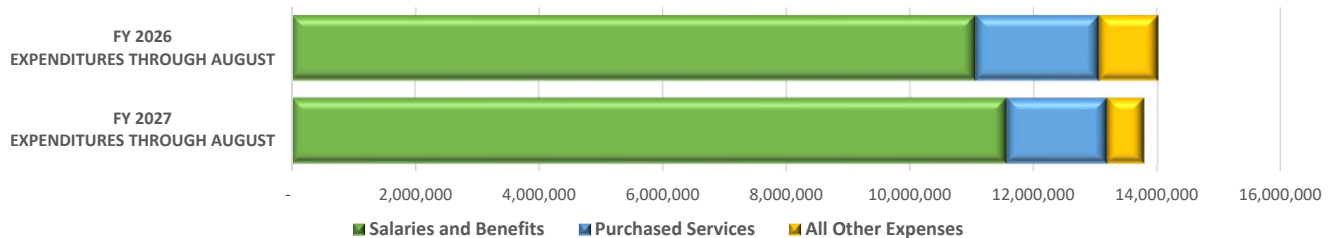
2. ACTUAL EXPENSES INCURRED THROUGH AUGUST COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - August	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	11,563,140	11,060,557	● 502,584
Purchased Services	1,623,042	1,996,104	● (373,062)
All Other Expenses	600,274	953,571	● (353,297)
Total Expenditures	13,786,457	14,010,231	● (223,775)

TOTAL EXPENDITURES ARE

\$223,775

LOWER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled \$13,786,457 through August, which is -\$223,775 or -1.6% lower than the amount expended last year. Through August, the largest categorical variances when compared to last year, are: dues and fees lower by -\$342,767, and certified regular salaries higher by \$179,352.

FISCAL YEAR 2027 FORECAST TREND VARIANCE ANALYSIS - JULY - AUGUST

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$347,487

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.	69,103,949	69,085,595	(18,354)
State Revenue	12,303,821	12,499,965	196,144
All Other Revenue	5,816,482	5,291,205	(525,277)
Total Revenue	87,224,252	86,876,765	(347,487)

The top two categories (homestead/rollback and other state reimburse. and real estate taxes), represents 2.8% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$347,487 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .4% 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
Homestead/Rollback and Other State Reimburse.	1,195,622
Real Estate Taxes	(1,185,845)
Advances In	(220,292)
Restricted Fed	(213,881)
All Other Revenue Categories	76,909
Total Revenue	(347,487)

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$1,178,385

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	74,492,941	74,573,455	80,514
Purchased Services	10,952,276	10,404,791	(547,485)
All Other Expenses	6,861,989	6,150,575	(711,414)
Total Expenditures	92,307,206	91,128,822	(1,178,385)

The top category (buildings) represents 25.5% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$1,178,385 (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	Expected Over/(Under)
Actual/Estimated Annual Amount	Forecast
Buildings	(300,000)
Dues and Fees	(298,631)
Professional and Technical Services	(206,433)
Classified Regular Salaries	197,482
All Other Expense Categories	(570,802)
Total Expenses	(1,178,384)