



Monthly Financial Report

Fiscal Year 2027 Revenue and Expenditure Activity Through September

Table of Contents

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

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

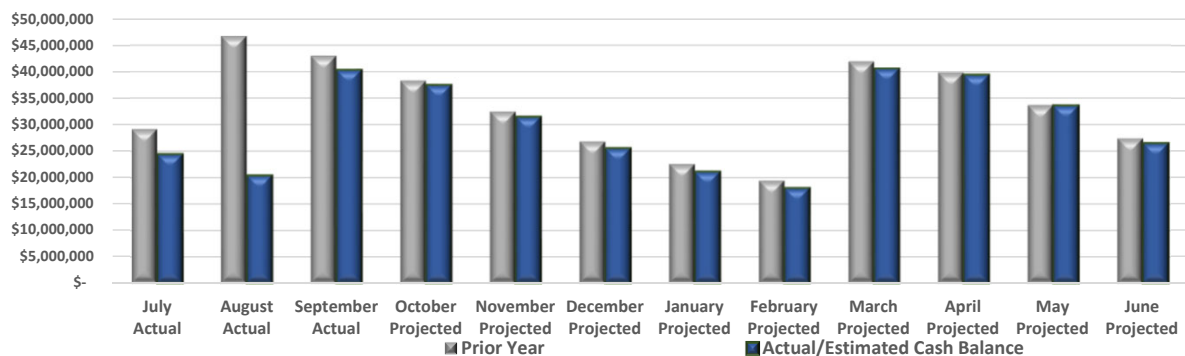
1. YEAR-TO-DATE ACTUALS COMPARED TO PREVIOUS YEAR



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



3. VARIANCE AND CASH BALANCE COMPARISON



FISCAL YEAR 2027 MONTHLY REVENUE ANALYSIS - SEPTEMBER

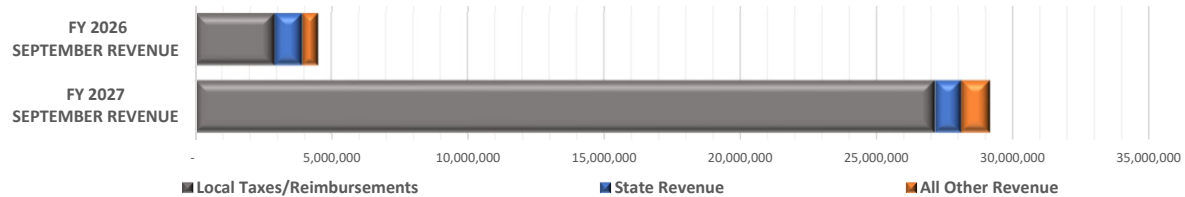
1. SEPTEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For September	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	27,149,608	2,917,283	24,232,326
State Revenue	964,190	1,021,270	(57,080)
All Other Revenue	1,051,284	584,278	467,006
Total Revenue	29,165,082	4,522,831	24,642,251

Actual revenue for the month was up

\$24,642,251

compared to last year.



Actual revenue for the month was up \$24,642,251 compared to last year. Categories with the largest variance included: higher real estate taxes of \$23,862,108, and higher homestead/rollback and other state reimburse. of \$2,917,283. Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

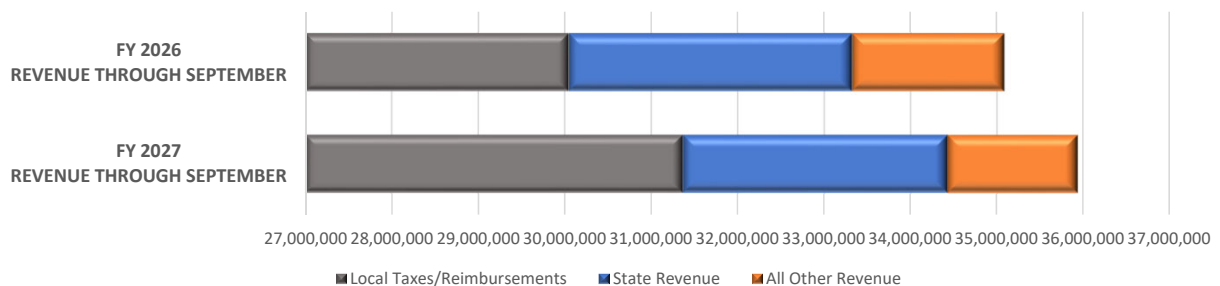
2. ACTUAL REVENUE RECEIVED THROUGH SEPTEMBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Revenue Collections For July - September	Prior Year Revenue Collections For July - September	Current Year Compared to Last Year
Local Taxes/Reimbursements	31,365,608	30,047,947	1,317,661
State Revenue	3,061,416	3,276,103	(214,687)
All Other Revenue	1,507,017	1,763,107	(256,090)
Total Revenue	35,934,041	35,087,157	846,884

TOTAL REVENUES ARE

\$846,884

HIGHER THAN THE PREVIOUS YEAR



Revenue through September totaled \$35,934,041, which is \$846,884 or 2.4% higher than the amount collected last year. Through September, the largest categorical variances when compared to last year, are: real estate taxes higher by \$3,489,751, and homestead/rollback and other state reimburse. lower by -\$2,917,283.

FISCAL YEAR 2027 MONTHLY EXPENDITURE ANALYSIS - SEPTEMBER

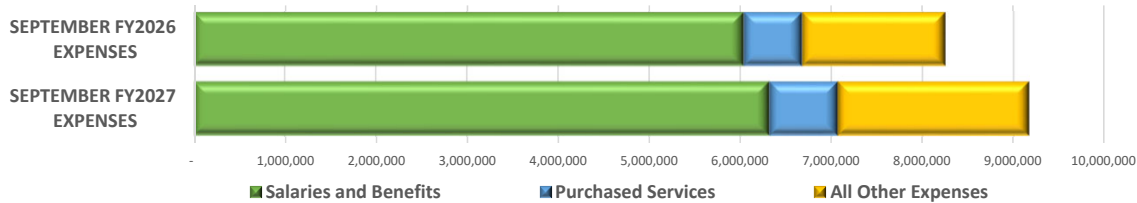
1. SEPTEMBER EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For September	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	6,319,743	6,037,340	● 282,403
Purchased Services	750,572	640,605	● 109,967
All Other Expenses	2,102,057	1,576,672	● 525,385
Total Expenditures	9,172,373	8,254,617	● 917,756

Actual expenses for the month were up

\$917,756

compared to last year.



Actual expenses for the month were up \$917,756 compared to last year. Categories with the largest variance included: higher dues and fees of \$447,415, and higher utilities of \$214,082. 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.

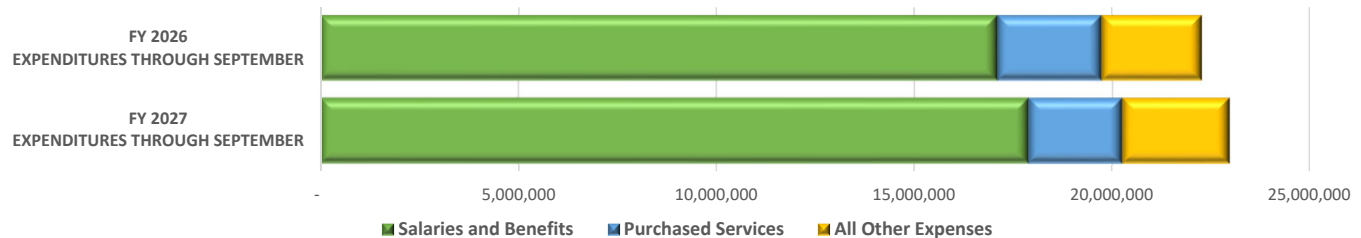
2. ACTUAL EXPENSES INCURRED THROUGH SEPTEMBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - September	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	17,882,884	17,097,897	● 784,987
Purchased Services	2,373,614	2,636,709	● (263,095)
All Other Expenses	2,702,332	2,530,243	● 172,089
Total Expenditures	22,958,830	22,264,849	● 693,981

TOTAL EXPENDITURES ARE

\$693,981

HIGHER THAN THE PREVIOUS
YEAR



Fiscal year-to-date General Fund expenses totaled \$22,958,830 through September, which is \$693,981 or 3.1% higher than the amount expended last year. Through September, the largest categorical variances when compared to last year, are: professional and technical services lower by - \$212,820, and certified regular salaries higher by \$188,166.

FISCAL YEAR 2027 FORECAST TREND VARIANCE ANALYSIS - JULY - SEPTEMBER

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$2,462,851

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.	69,088,870	71,599,101	2,510,231
State Revenue	12,527,797	12,499,563	(28,234)
All Other Revenue	6,080,265	6,061,118	(19,147)
Total Revenue	87,696,932	90,159,783	2,462,851

The top two categories (real estate taxes and homestead/rollback and other state reimburse.), represents 107.5% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$2,462,851 (current revenue estimates vs. amounts projected in the five year forecast) is equal to 2.81% 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
Real Estate Taxes	1,395,276
Homestead/Rollback and Other State Reimburse.	1,253,298
Restricted Fed	(194,671)
Public Utility Per. Prop. Tax	(138,343)
All Other Revenue Categories	147,290
Total Revenue	2,462,851

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$1,046,956

UNFAVORABLE 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	73,616,562	73,958,393	341,830
Purchased Services	10,141,910	10,476,451	334,541
All Other Expenses	6,242,665	6,613,249	370,584
Total Expenditures	90,001,137	91,048,093	1,046,956

The top category (equipment) represents 67.4% of the variance between current expense estimates and the amounts projected in the five year forecast.

The total variance of \$1,046,956 (current expense estimates vs. amounts projected in the five year forecast) is equal to 1.2% 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
Equipment	705,233
General Supplies	(638,665)
Dues and Fees	282,092
Classified Regular Salaries	266,136
All Other Expense Categories	432,159
Total Expenses	1,046,956