



Monthly Financial Report

Fiscal Year 2027 Revenue and Expenditure Activity Through September

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

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

TOTAL REVENUES ARE

\$21,803,052

HIGHER THAN THE PREVIOUS YEAR

TOTAL EXPENDITURES ARE

\$3,124,788

HIGHER THAN THE PREVIOUS YEAR

THE CASH BALANCE IS

\$8,305,571

HIGHER THAN THE PREVIOUS YEAR

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

REVENUE IS TRENDING

\$552,588

FAVORABLE COMPARED TO FORECAST

EXPENDITURE TREND IS

\$440,301

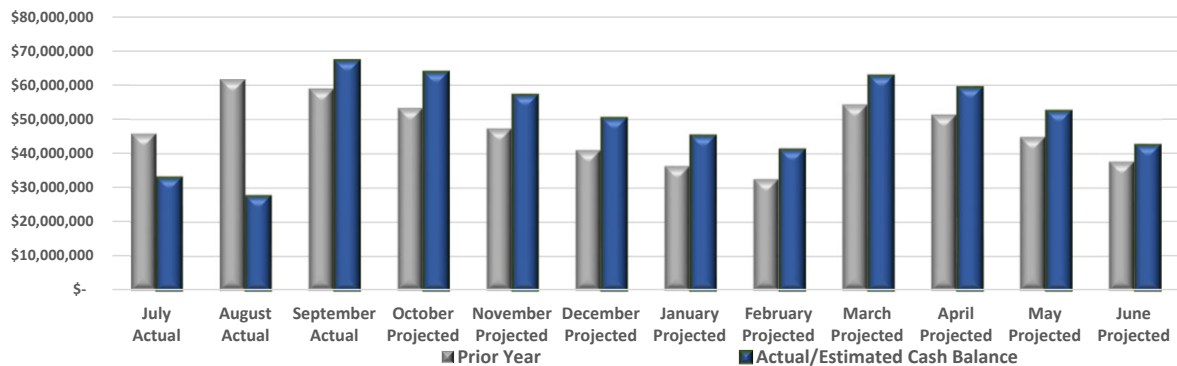
FAVORABLE COMPARED TO FORECAST

NET POTENTIAL TREND IS

\$992,889

FAVORABLE IMPACT ON THE CASH BALANCE

3. VARIANCE AND CASH BALANCE COMPARISON



JUNE 30 ACTUAL CASH BALANCE WAS

\$37,713,439

AT THE END OF THE PREVIOUS FISCAL YEAR

JUNE 30 CASH BALANCE IS ESTIMATED TO BE

\$42,627,752

AT THE END OF THE CURRENT FISCAL YEAR

FISCAL YEAR 2027 MONTHLY REVENUE ANALYSIS - SEPTEMBER

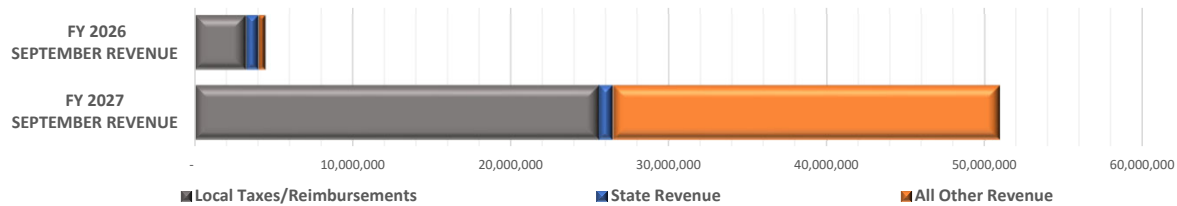
1. SEPTEMBER REVENUE COLLECTIONS COMPARED TO PRIOR YEAR

Month to Date	Actual Revenue Collections For September	Prior Year Revenue Collections	Actual Compared to Last Year
Local Taxes/Reimbursements	25,591,994	3,250,092	● 22,341,902
State Revenue	873,804	776,837	● 96,968
All Other Revenue	24,477,357	452,345	● 24,025,012
Total Revenue	50,943,156	4,479,274	● 46,463,882

Actual revenue for the month was up

\$46,463,882

compared to last year.



Actual revenue for the month was up \$46,463,882 compared to last year. Categories with the largest variance included: higher real estate taxes of \$23,299,956, and higher of . Fiscal year-to-date results below, with additional months of revenue activity can provide more insight.

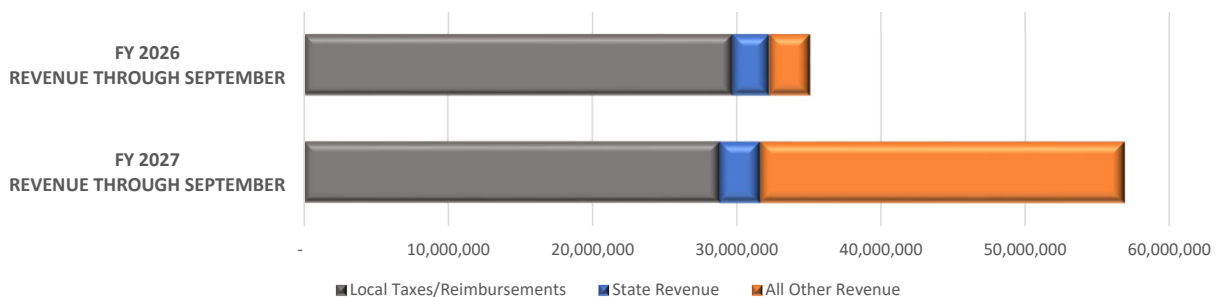
2. ACTUAL REVENUE RECEIVED THROUGH SEPTEMBER COMPARED TO THE PRIOR YEAR

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	28,821,994	29,689,107	● (867,113)
State Revenue	2,817,343	2,567,260	● 250,083
All Other Revenue	25,259,960	2,839,878	● 22,420,082
Total Revenue	56,899,297	35,096,245	● 21,803,052

TOTAL REVENUES ARE

\$21,803,052

HIGHER THAN THE PREVIOUS YEAR



Revenue through September totaled \$56,899,297, which is \$21,803,052 or 62.1% higher than the amount collected last year. Through September, the largest categorical variances when compared to last year, are: transfers in higher by \$21,969,199 , and homestead/rollback and other state reimburse. lower by -\$3,250,092 .

FISCAL YEAR 2027 MONTHLY EXPENDITURE ANALYSIS - SEPTEMBER

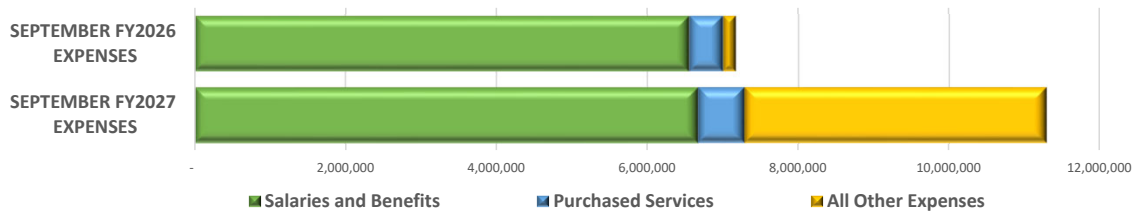
1. SEPTEMBER EXPENDITURES COMPARED TO PRIOR YEAR

Month to Date	Actual Expenses For September	Prior Year Expenditure Incurred	Actual Compared to Last Year
Salaries and Benefits	6,670,820	6,553,902	● 116,918
Purchased Services	616,129	447,768	● 168,362
All Other Expenses	4,001,163	172,607	● 3,828,556
Total Expenditures	11,288,112	7,174,277	● 4,113,836

Actual expenses for the month were up

\$4,113,836

compared to last year.



Actual expenses for the month were up \$4,113,836 compared to last year. Categories with the largest variance included: higher transfers out of \$3,332,487, and higher dues and fees of \$434,857. 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.

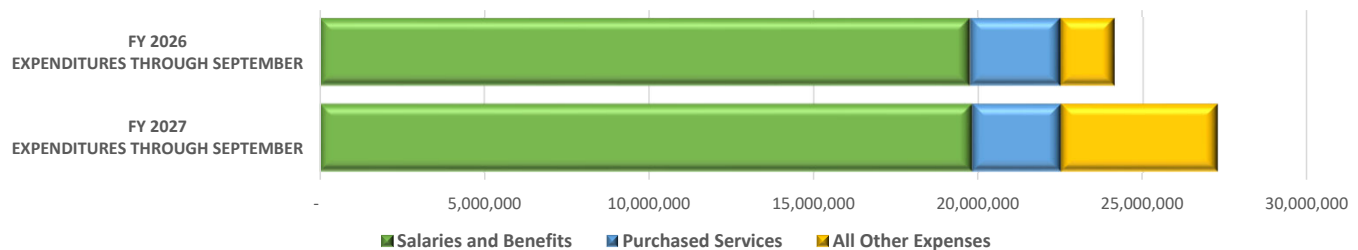
2. ACTUAL EXPENSES INCURRED THROUGH SEPTEMBER COMPARED TO THE PRIOR YEAR

Fiscal Year to Date	Actual Expenses For July - September	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	19,817,523	19,749,016	● 68,507
Purchased Services	2,692,795	2,742,541	● (49,746)
All Other Expenses	4,749,773	1,643,746	● 3,106,027
Total Expenditures	27,260,091	24,135,303	● 3,124,788

TOTAL EXPENDITURES ARE

\$3,124,788

HIGHER THAN THE PREVIOUS YEAR



Fiscal year-to-date General Fund expenses totaled \$27,260,091 through September, which is \$3,124,788 or 12.9% higher than the amount expended last year. Through September, the largest categorical variances when compared to last year, are: transfers out higher by \$3,332,487, and classified regular salaries lower by -\$439,197.

FISCAL YEAR 2027 FORECAST TREND VARIANCE ANALYSIS - JULY - SEPTEMBER

3. REVENUE ANALYSIS

REVENUE IS TRENDING

\$552,588

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.	66,234,508	66,234,508	(0)
State Revenue	10,978,559	10,978,559	(0)
All Other Revenue	29,533,210	30,085,798	552,588
Total Revenue	106,746,277	107,298,865	552,588

The top two categories (investment earnings and refund of prior year expense), represents 86.3% of the variance between current revenue estimates and the amounts projected in the five year forecast.

The total variance of \$552,588 (current revenue estimates vs. amounts projected in the five year forecast) is equal to .52% 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	
Investment Earnings	299,079
Refund of Prior Year Expense	177,999
Transfers In	84,050
Tuition and Patron Payments	(12,441)
All Other Revenue Categories	3,901
Total Revenue	552,588

4. EXPENDITURE ANALYSIS

EXPENDITURE TREND IS

\$440,301

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	81,215,013	80,774,710	(440,303)
Purchased Services	10,148,771	10,060,620	(88,151)
All Other Expenses	11,461,068	11,549,221	88,153
Total Expenditures	102,824,852	102,384,551	(440,301)

The total variance of \$440,301 (current expense estimates vs. amounts projected in the five year forecast) is equal to .43% of the total Forecasted annual expenses.