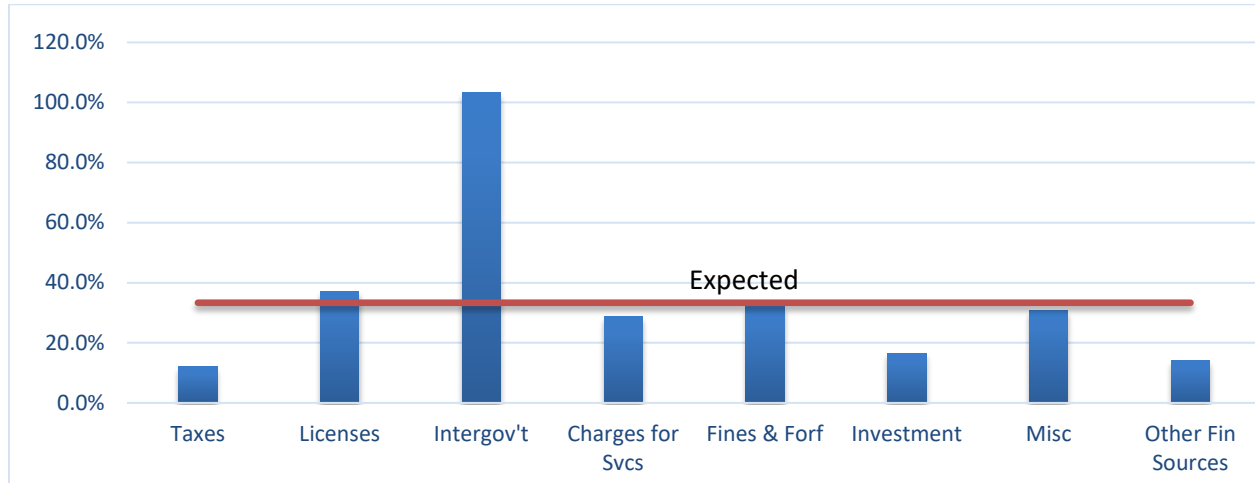


Executive Summary of Revenues and Expenditures

Through October 31, 2025

General Fund Revenues

Original Budget: \$70,075,343
Revised Budget: \$70,075,343
Revenue Collected to Date: \$12,382,384
Percent of Total Budget Collected: 17.7%
Percent of Year Completed: 33.3%



Revenue Analysis

Function	Budget	To Date	% Received	% Year Completed
Taxes	54,308,647	6,520,751	12.0%	33.3%
Licenses & Permits	637,000	237,018	37.2%	33.3%
Intergovernmental	1,868,065	1,926,994	103.2%	33.3%
Charges for Services	9,633,003	2,770,233	28.8%	33.3%
Fines & Forfeitures	1,842,300	589,332	32.0%	33.3%
Investment	729,000	121,057	16.6%	33.3%
Miscellaneous	408,828	125,854	30.8%	33.3%
Other Financing Sources	648,500	91,145	14.1%	33.3%

Taxes: Property taxes are due December 1, so just starting to come in; Insurance Premium Tax was received in October at 10% more than budgeted.

Permits: Coming in as expected.

Intergovernmental: Hospital Authority is most of this budget, and that check was received in October for \$215,000 more than budgeted.

Charges for Services: Coming in as expected – there is some lag time for many of these fees.

Fines & Forfeitures: There is a one-month lag from collections by courts to receipt by General Fund, so this is coming in higher than expected.

Investment: Coming in as expected – interest rates have remained strong. Cash balances are lower at this point in the year, so we expect to receive more of this during the winter when cash balances are highest.

Miscellaneous: Coming in as expected – mostly rental income on facilities.

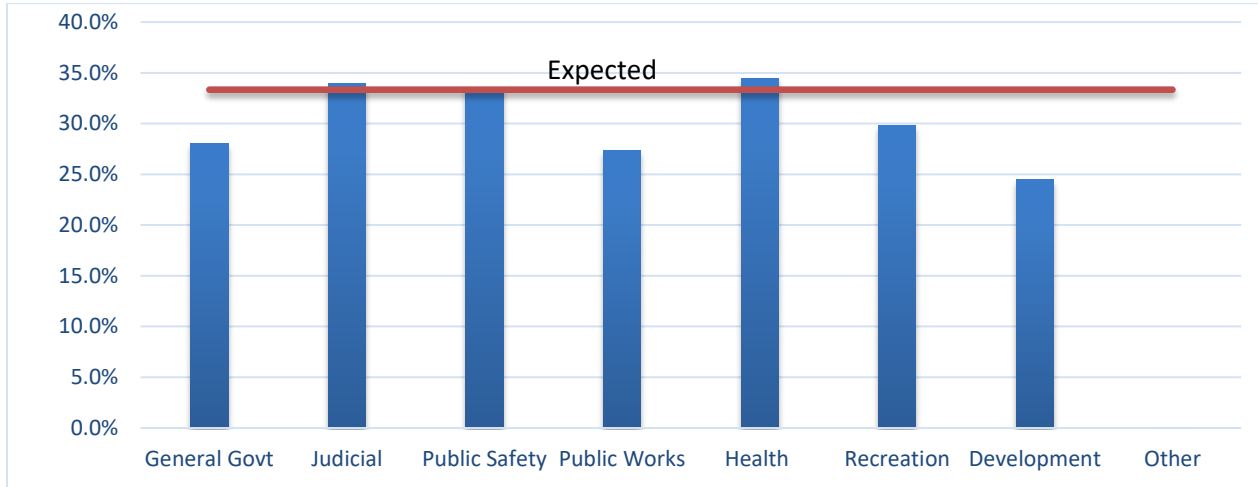
Other Financing Sources: Not expected at regular intervals (proceeds from sales of assets / insurance claims); Indirect cost is handled as a year-end adjustment, not taken during the fiscal year.

Executive Summary of Revenues and Expenditures

Through October 31, 2025

General Fund Expenditures

Original Budget: \$72,330,943
 Revised Budget: \$72,330,943
 Expenditures to Date: \$22,515,728
 Percent of Total Budget Expended: 31.1%
 Percent of Year Completed: 33.3%



Expenditure Analysis

Function	Budget	To Date	% Expended	% Year Completed
General Government	10,221,006	2,868,283	28.1%	33.3%
Judicial	6,210,470	2,107,392	33.9%	33.3%
Public Safety	35,812,360	12,027,163	33.6%	33.3%
Public Works	8,623,194	2,357,655	27.3%	33.3%
Health	353,134	121,731	34.5%	33.3%
Recreation	8,160,835	2,433,661	29.8%	33.3%
Development	2,449,944	599,595	24.5%	33.3%
Other (Contingency)	500,000	250	0.1%	33.3%

General Government: Year-to-date expenditures are consistent with expectations.

Judicial: Year-to-date expenditures are consistent with expectations.

Public Safety: Year-to-date expenditures are consistent with expectations.

Public Works: Year-to-date expenditures are consistent with expectations.

Health: Year-to-date expenditures are consistent with expectations.

Recreation: Year-to-date expenditures are consistent with expectations.

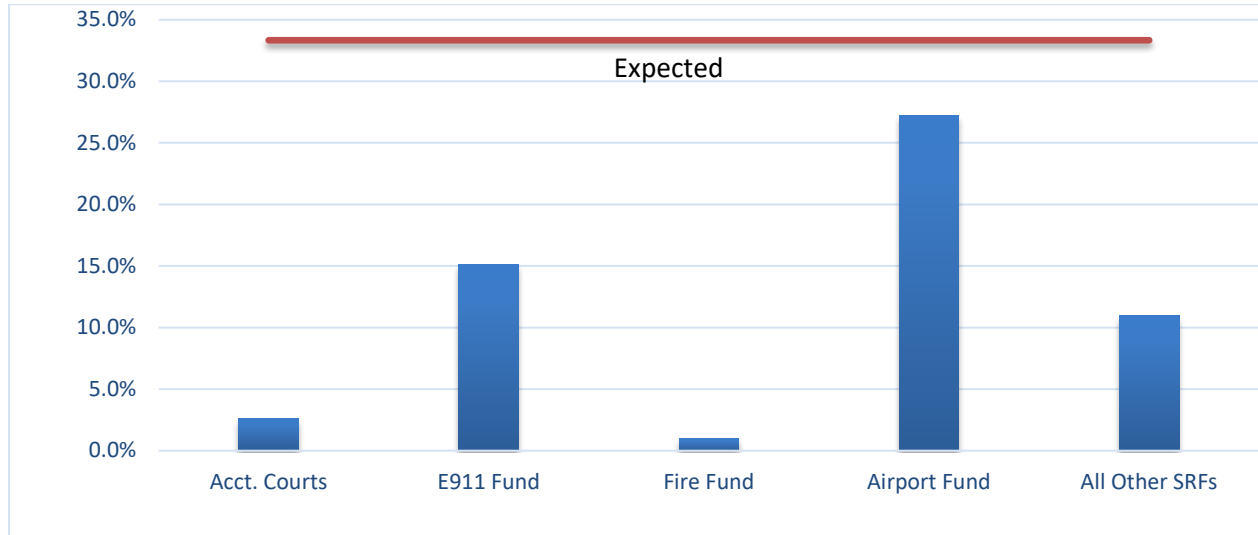
Development: Year-to-date expenditures are consistent with expectations.

Executive Summary of Revenues and Expenditures

Through October 31, 2025

Special Revenue Fund Revenues

Budget: \$13,948,830
 Revised Budget: \$13,948,830
 Revenue Collected to Date: \$966,667
 Percent of Total Budget Collected: 6.6%
 Percent of Year Completed: 33.3%



Revenue Analysis

Fund	Budget	To Date	% Received	% Year Completed
Accountability Courts Fund	728,197	19,128	2.6%	33.3%
E-911 Fund	1,857,200	280,759	15.1%	33.3%
Fire Fund	8,620,958	88,647	1.0%	33.3%
Airport Fund	1,243,327	338,870	27.3%	33.3%
Other Spec. Revenue Funds (non-operating)	2,181,420	239,272	11.0%	33.3%

Accountability Courts Fund: Grant reimbursements are requested quarterly, so there is a delay in receiving grant funds.

E-911 Fund: There is a two-month lag time on receiving E911 fees from the State.

Fire Fund: Mostly funded by property taxes, which will be due Dec 1st.

Airport Fund: Coming in as expected.

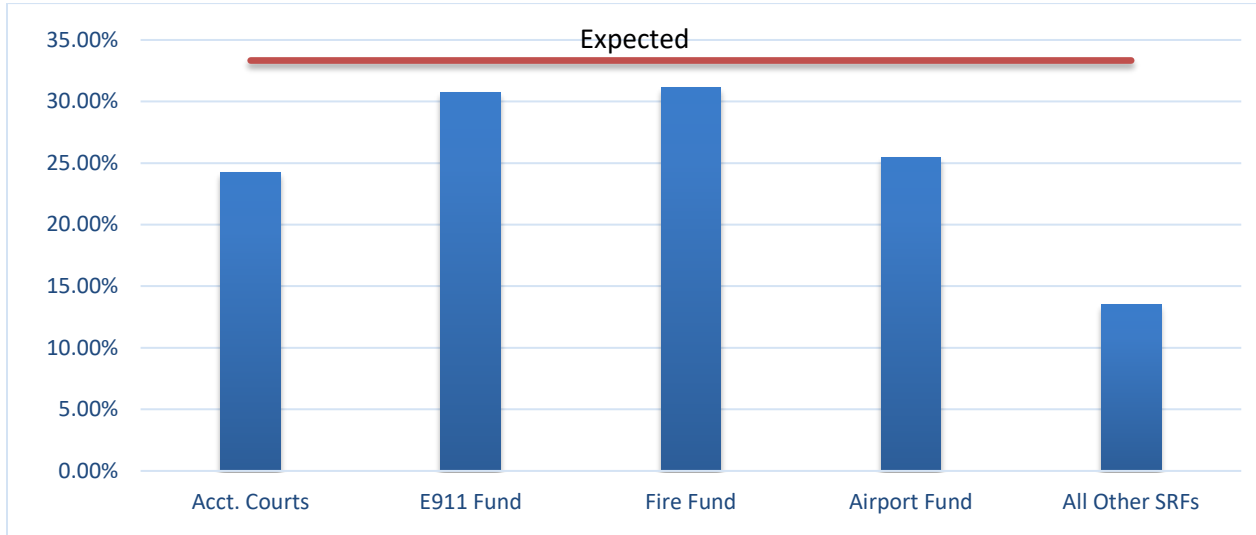
All Other Special Revenue Funds (Special tax districts – Streetlighting / TAD; Opioid Settlements; Grants; ARPA; etc.): Revenue sources vary greatly - special tax districts will receive majority of their revenue in Nov-Dec; grants can come in at any time; Opioid settlements come in annual payments, but timing is scattered for different settlements.

Executive Summary of Revenues and Expenditures

Through October 31, 2025

Special Revenue Fund Expenditures

Budget: \$14,179,194
Revised Budget \$14,179,194
Expenditures to Date: \$3,992,430
Percent of Total Budget Expended: 28.2%
Percent of Year Completed: 33.3%



Expenditure Analysis

Function	Budget	To Date	% Expended	% Year Completed
Accountability Courts Fund	767,475	186,261	24.3%	33.3%
E-911 Fund	2,105,486	646,317	30.7%	33.3%
Fire Fund	8,312,693	2,589,532	31.2%	33.3%
Airport Fund	1,393,333	354,222	25.4%	33.3%
Other Spec. Revenue Funds (non-operating)	1,600,207	216,098	13.5%	33.3%

Accountability Courts Fund: Year-to-date expenditures are consistent with expectations.

E-911 Fund: Year-to-date expenditures are consistent with expectations.

Fire Fund: Year-to-date expenditures are consistent with expectations.

Airport Fund: Year-to-date expenditures are consistent with expectations.

All Other Special Revenue Funds (Special tax districts – Streetlighting / TAD; Opioid Settlements; Grants; ARPA; etc.): Year-to-date expenditures are consistent with expectations.

General Fund Departments Over YTD Expected Budget

Through October 31, 2025

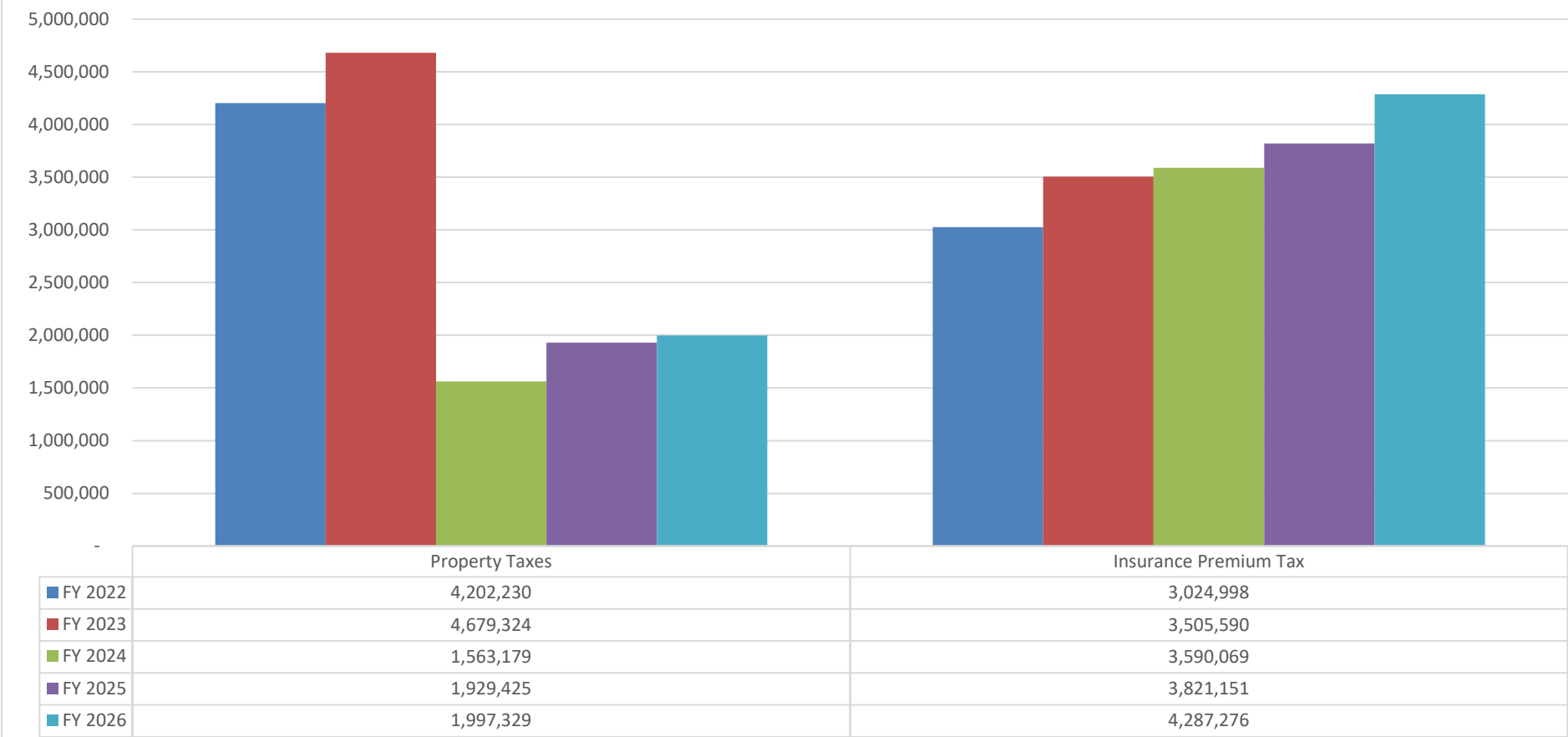
Department	Year-to-Date Actual Expenditures	Year-to-Date Expected Expenditures	\$ Over Expected Expenditures	% Over Expected Expenditures	Reason for Over Expenditure
Clerk of the Board	130,600	70,390	60,210	85.5%	New software system (adjustment in November)
Camps & Programs	124,877	102,060	22,817	22.4%	Seasonal programs – much of this budget is spent on summer camp, which takes place in only July and June.
Indigent Defense	251,087	213,429	37,658	17.6%	Public Defender Council invoices two months ahead
Therapeutic Recreation	73,876	63,783	10,093	15.8%	PT wages – may indicate change from prior year in where certain PT employees are coded between community rec programs departments
Sheriff – Training & Support	1,775,388	1,536,468	238,920	15.5%	OT wages, uniforms, equipment & software maintenance
Animal Services	315,119	290,799	24,320	8.4%	OT wages, medical supplies, maintenance, emergency repair to pump station after lightning strike
Sheriff – Criminal Investigations	321,617	308,370	13,247	4.3%	OT wages
EMS	2,117,713	2,074,272	43,441	2.1%	PT & OT wages, equipment maintenance
Sheriff – Court Services	526,715	521,562	5,154	1.0%	OT wages

Departments Over YTD Overtime Budget

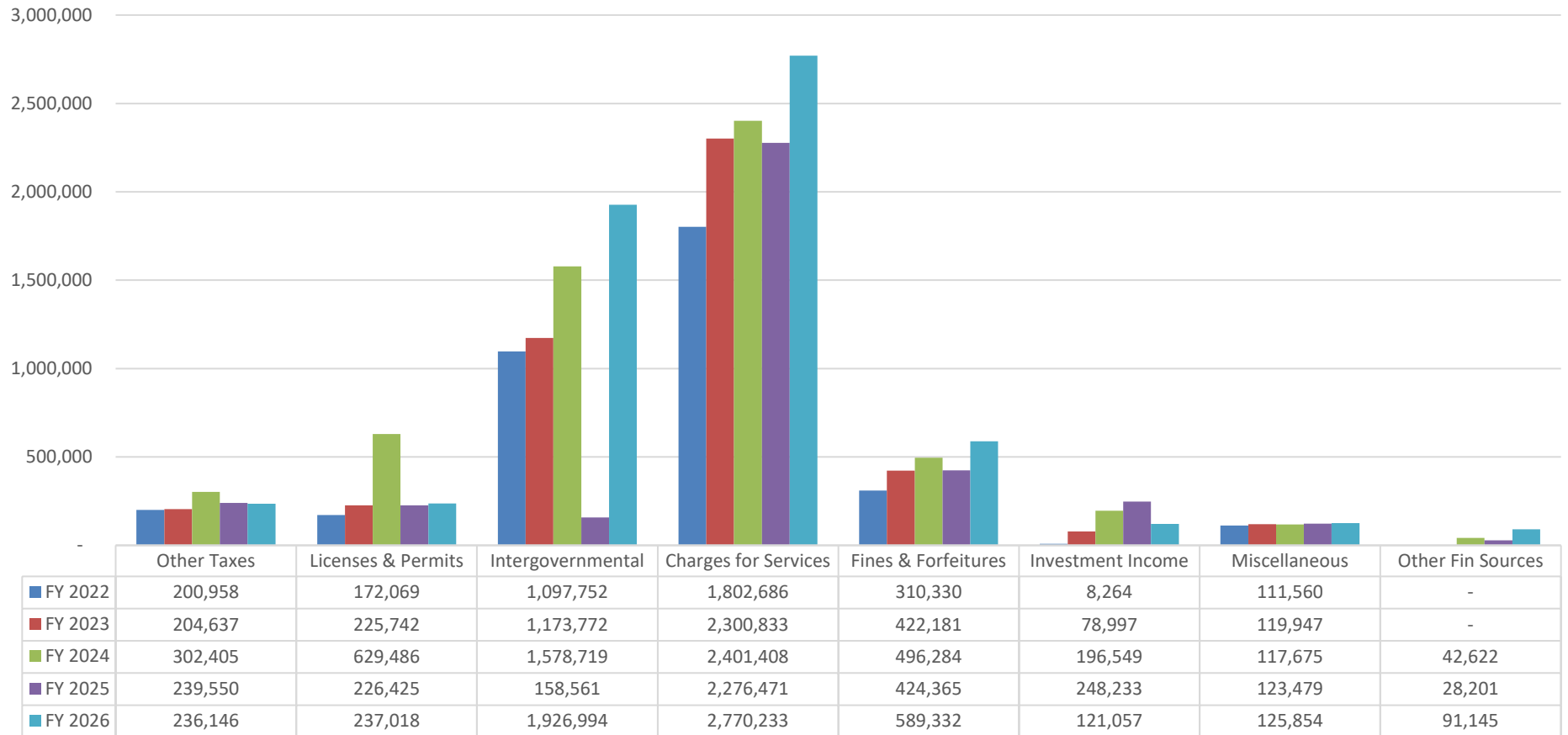
Through October 31, 2025

Department	Year-to-Date Actual Expenditures	Year-to-Date Expected Expenditures	\$ Over Expected Expenditures	% Over Expected Expenditures	Reason for Over Expenditure
Engineering	85	17	68	407%	Limited OT budget – easy to go over budget without working excessive OT hours
Airport	1,468	500	968	194%	Limited OT budget – easy to go over budget without working excessive OT hours
Adult Probation	3,069	3,500	1,167	163%	Software conversion
Animal Services	15,219	6,667	8,552	128%	OT needed to cover shifts / vacant ACO position in Sept
Fire Department	471,424	224,357	247,067	110%	OT cost is offset by vacancy savings from open positions
Sheriff – Field Ops	397,735	200,305	197,430	99%	OT needed to cover shifts
Sheriff – Court Svcs	95,221	50,000	45,221	90%	OT needed to cover shifts
BCCI	115,357	66,667	48,690	73%	OT needed to cover shifts
Sheriff – Support	105,987	63,333	42,654	67%	OT needed to cover shifts
Solicitor	2,157	1,333	824	62%	OT needed to work on cases and download / convert / transfer evidence files
Sheriff – Jail	229,943	147,660	82,282	56%	OT needed to cover shifts
Recreation Admin	508	333	175	52%	Limited OT budget – easy to go over budget without working excessive OT hours
E911	58,698	40,000	18,698	47%	OT needed to cover shifts
Solid Waste	64,211	44,429	19,783	45%	Vacant positions
Parks & Grounds	16,619	11,667	4,952	42%	Vacant positions / limited staff / seasonal work
Elections	6,941	5,000	1,941	39%	Early voting for 11/4 election
Clerk of Court	2,310	1,667	643	39%	
Sheriff – CID	59,668	44,932	14,756	33%	
Gov't Buildings	6,458	5,000	1,458	29%	Vacant positions
Sheriff – Crime Supp	29,027	22,667	6,360	28%	
Rec – Facility Ops	4,191	3,333	857	26%	Limited staff to cover weekend/evening facility rentals
Clerk of the Board	1,256	1,000	256	26%	Limited staff to cover after-hours meetings in addition to daily responsibilities
EMS	404,625	333,333	71,292	21%	OT needed to cover shifts
Ag Complex	9,879	8,333	1,545	19%	
Building Inspections	116	100	16	16%	Limited OT budget – easy to go over budget without working excessive OT hours
Fleet Management	20,097	18,333	1,763	10%	

General Fund October Year Over Year Major Tax Revenues Comparison - by Type



General Fund October Year Over Year Revenues Comparison - By Type



Taxes: IPT continues to increase; other taxes In line with previous years.

Licenses & Permits: Collections are in line with previous years.

Intergovernmental: Collections are in line with previous years (Hospital Authority check usually received in October, but that check came in November during FY25).

Charges for Services: Higher than in previous years due to some fee increases.

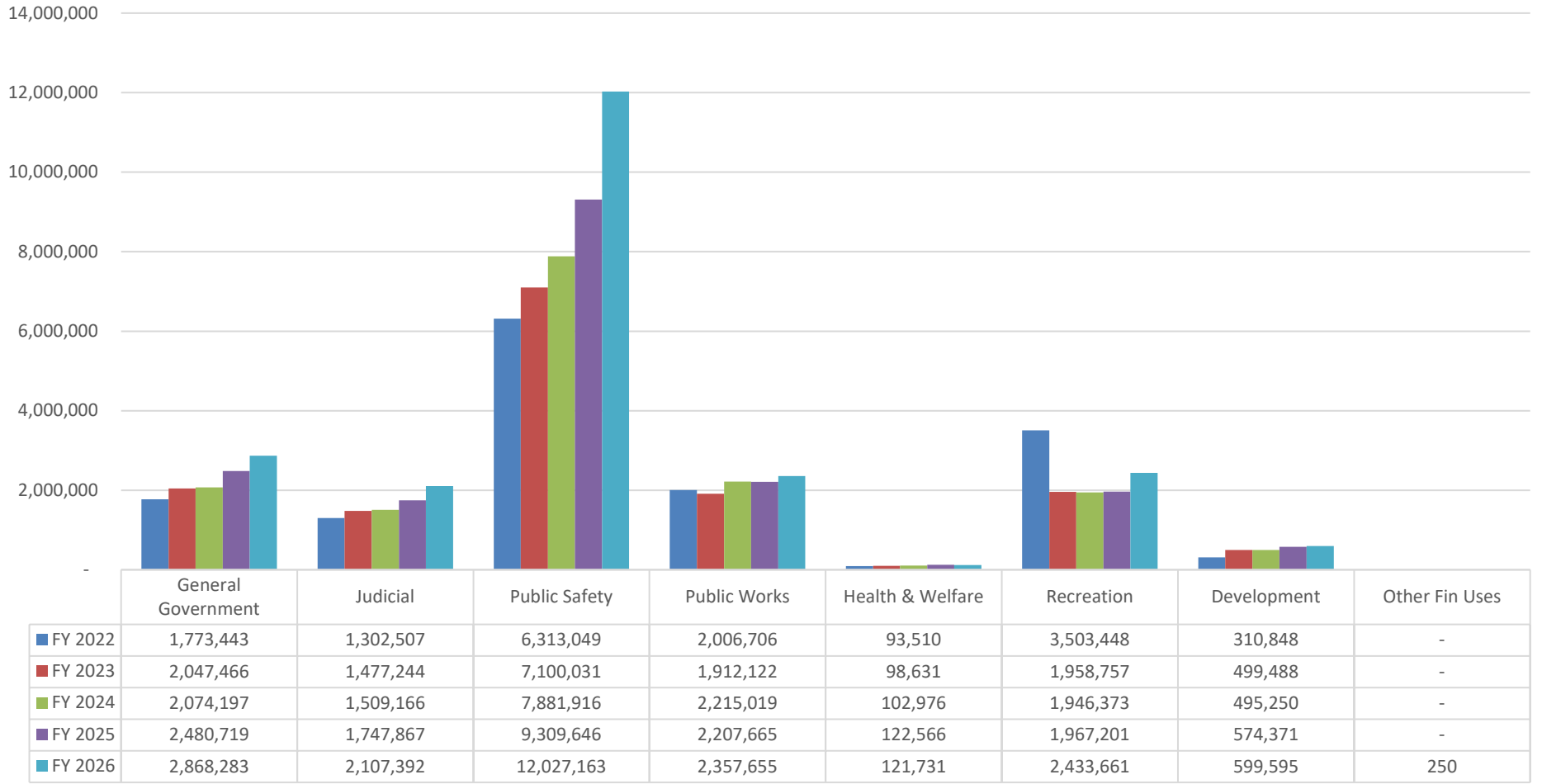
Fines & Forfeitures: In line with previous years.

Investment: Lower than in previous years – cash in bank is lower due to extra expenses for storm cleanup that has not been reimbursed by FEMA yet.

Miscellaneous: In line with previous years.

Other Financing Sources: Includes insurance proceeds, sales of assets, transfers – items that are not evenly distributed throughout the year.

General Fund October Year Over Year Expenditures Comparison - By Function



General Government: Increase due to higher personnel costs (health insurance).

Judicial: In line with previous years.

Public Safety: Increase related to higher personnel costs (added positions and increased costs for health insurance)

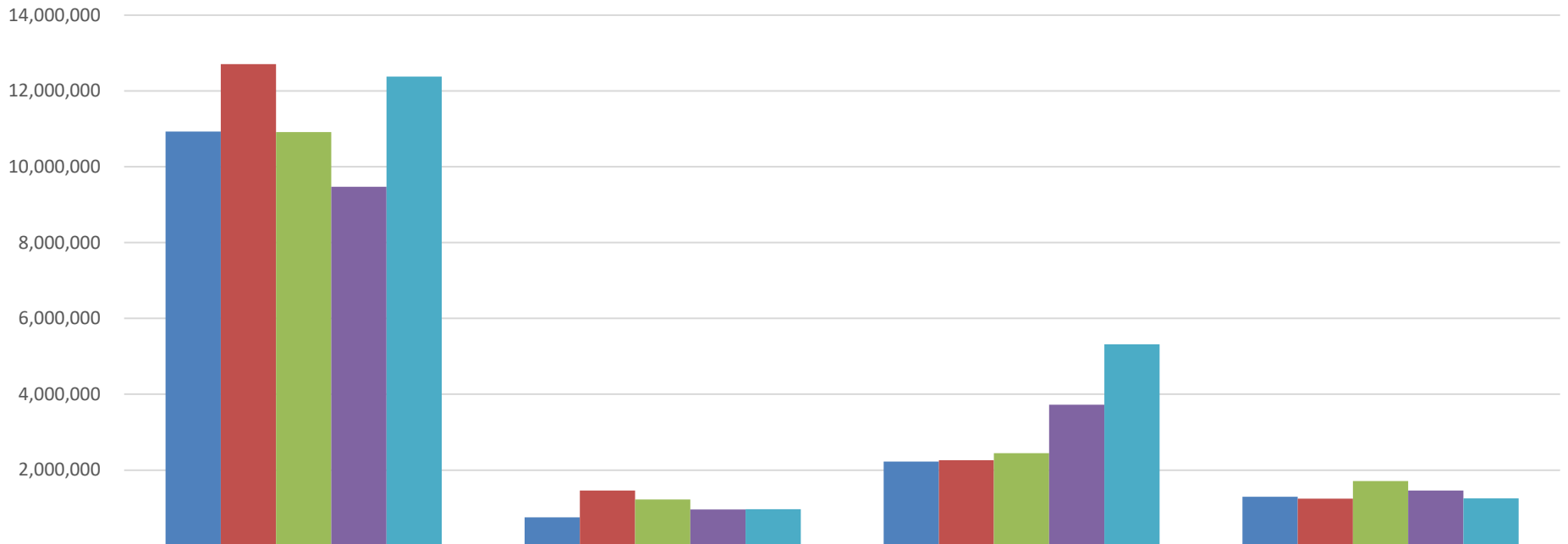
Public Works: In line with previous years.

Health: In line with previous years.

Recreation: In line with previous years.

Development: In line with previous years.

October Year Over Year Revenues Comparison - By Fund Type



	General Fund	Special Revenue Fund	Internal Service Fund	Enterprise Fund
FY 2022	10,930,846	756,683	2,222,004	1,299,033
FY 2023	12,711,123	1,463,056	2,261,173	1,248,943
FY 2024	10,918,397	1,224,328	2,447,580	1,708,984
FY 2025	9,475,862	959,647	3,722,935	1,460,452
FY 2026	12,382,384	966,677	5,319,959	1,252,544

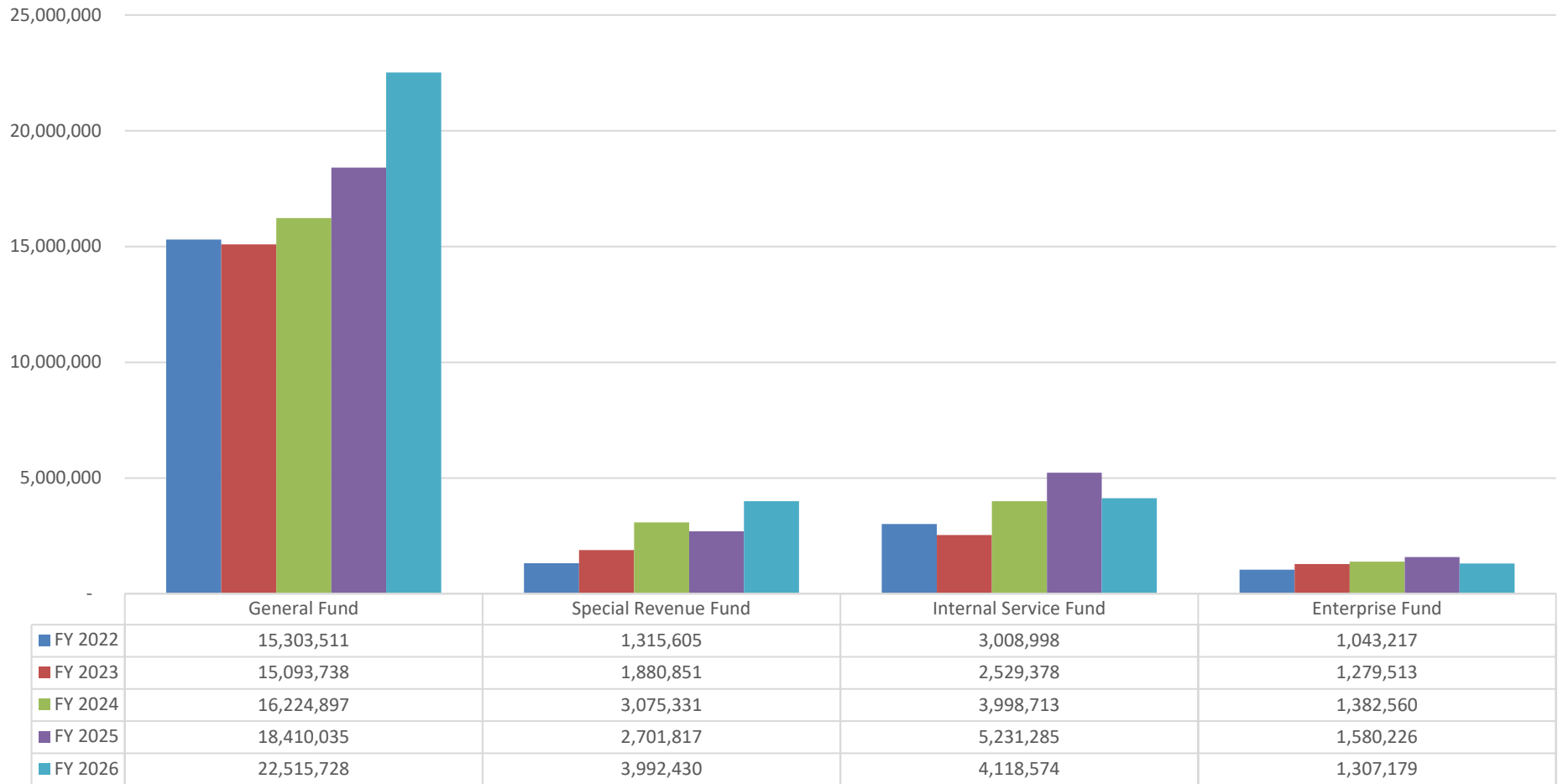
General Fund: Collections are consistent with prior years.

Special Revenue Fund: Collections are consistent with prior years.

Internal Service Fund: Revenue increase is due to the increased funding needed to support higher cost of claims for the employee health insurance plan.

Enterprise Fund: Revenues are consistent with prior years.

October Year Over Year Expenditures Comparison - By Fund Type



General Fund: Expenditures are higher than in previous years mainly due to additional positions, pay increases and increases in health insurance costs.

Special Revenue Fund: Expenditures are higher than in previous years mainly due to additional positions in the Fire Fund.

Internal Service Fund: Expenditures consistent with previous years – health insurance claims leveling off.

Enterprise Fund: Expenses are lower than in previous years.