

Fiscal Officer Report: November 2025

Revenues: PLF receipts for November were down \$1,072.46 or .4% compared to November 2024 receipts. Year to date, PLF receipts are \$173,882.88, or 6 % higher than 2024 receipts for the same period. General Fund revenues are up \$385,244.24 year to date from 2024. This continues to be due to growth in the PLF and Property Tax/Rollback related receipts for the year.

Investments: Income and maturity amounts at 5/3 continue to be reviewed and reinvested with maturity times appropriate for anticipated cash needs. Maturities not reinvested were put into new holdings in November. Cash will be brought back from 5/3 in December for anticipated cash flow needs in January, February, and March until levy receipts are realized.

Expenditures: General fund expenditures remain on track through November. As of the end of November, 68% of the budget has been spent. The bond principal and interest payment was made in November.

Other Updates:

There were no transfers outside of Object Classification in the month of November.

Time during November was spent on preparation and presentation of the 2026 Temporary Appropriations Budget approved during the November board meeting. Time was also devoted to preparation and participation in Union related negotiations.

I attended a meeting held by the Delaware County Budget Commission to learn about changes in expectations for future budgets and other items due to recent legislative actions.

November begins a busy time in the Fiscal Office as we prepare for year end. Preparation for year-end in the UAN system has begun. Staff have been given deadlines related to purchasing, payroll, and other important dates.