

Budget Performance Report

Fiscal Year 2026 – As of December 31st



Key Takeaways:

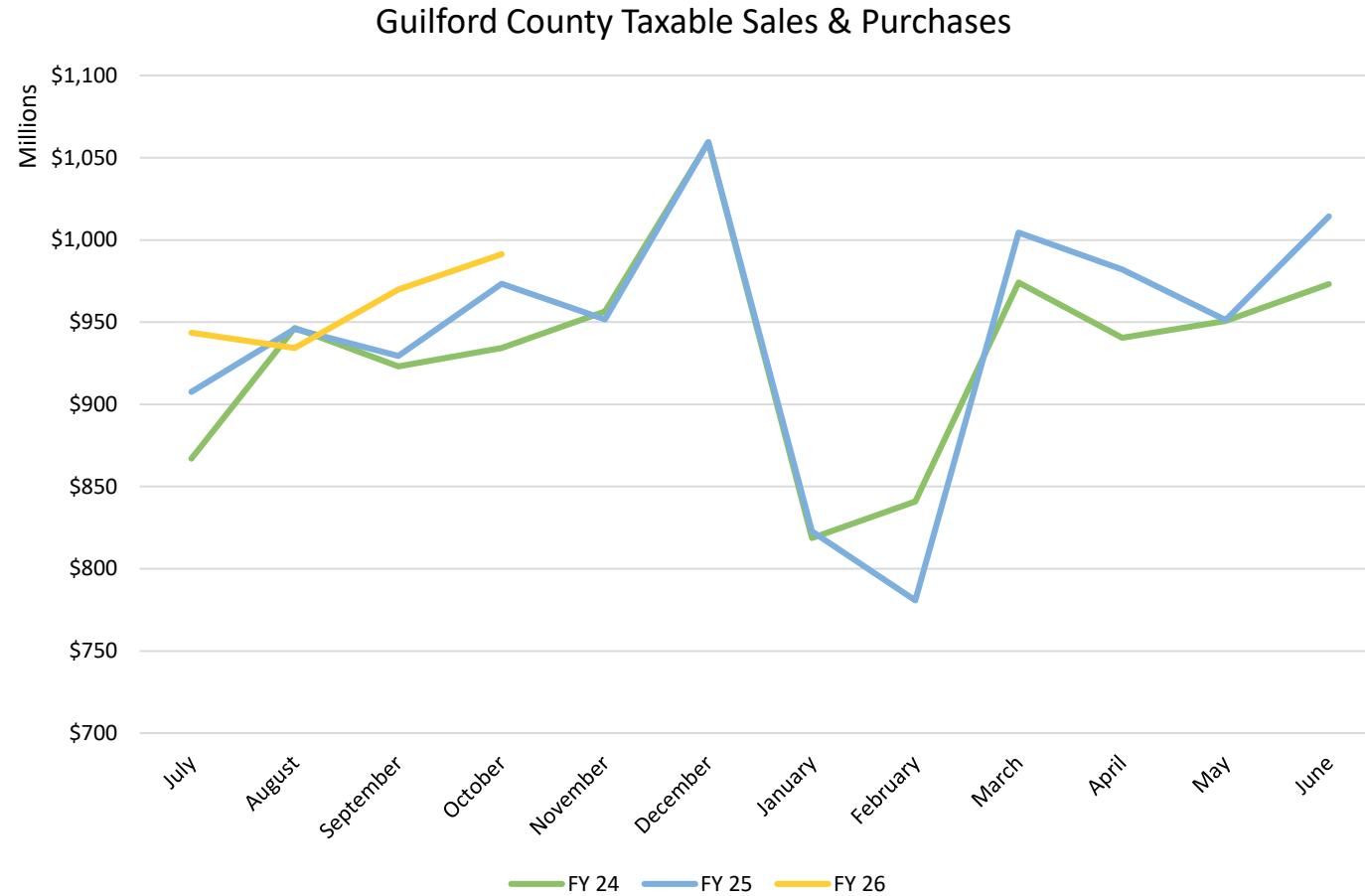
- Revenues and Expenses are trending as expected based on current projections
- The vacancy rate is currently higher than previous years based on the staggered addition of new positions throughout the fiscal year
- Staff anticipates the use of fund balance based on early indicators

Revenues Update

- Property tax is performing as expected, as of Jan 26 the collection rate was 95.86%, which is higher than this time last year.
- Through this date, 3 months of sales tax actuals have been collected, with slight growth from the prior year, after factoring in refunds.
- Monitoring federal/state revenues

Revenue Type (\$ millions)	FY2026 Amended	FY2026 Actuals	% Collected
Property Tax	\$542.43	\$437.94	81%
Sales Tax	102.75	23.43	23%
Federal & State	94.92	26.86	28%
User Fees & Charges	54.10	25.82	48%
Other Revenues	22.60	13.95	62%
Transfers from Other Funds	0.58	0.00	0%
Total (excl. fund balance)	\$817.38	\$528.00	64%
Appropriated fund balance	39.82	0.00	0.0%
Total	\$857.20	\$528.00	62%

Sales Tax Look-back



- Total sales and purchases in FY24 and FY25 mirrored each other, with minimal growth (blue and green line).
- FY26 is trending slightly higher, which would result in positive sales tax growth of 1.65%.

Expenses by Category

- The County's vacancy rate is currently 349 FTEs (11%)
- Staff continue to monitor spending on overtime
- Operating expenses remain in line with monthly spread projections and historical spending patterns

	FY2026 Amended	FY2026 Actuals	% Spend
Education*	\$349.51	\$151.51	43%
Personnel	311.13	145.79	47%
Operating	123.20	47.55	39%
Human Services Assistance	28.03	8.61	31%
Capital Outlay	3.46	0.52	15%
Transfers Out & Other Financing	41.87	0.01	0%
Total	\$857.20	\$353.99	41%

Fire District Revenues

- Staff is actively monitoring revenue projections
- Revenues are on track to hit targets
- Continued monthly discussion with Fire Chiefs