

Budget Performance Report

Fiscal Year 2026 – As of September 30th

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
- Sales tax actuals will begin to accrue after Q1, as these revenues are 3 months in arrears
- Monitoring federal/state revenues to determine impacts from the federal shutdown and any legislative changes

Revenue Type (\$ millions)	FY2026 Amended	FY2026 Q1 Actual	% Collected Q1
Property Tax	\$542.43	\$327.44	60%
Sales Tax	102.75	0.00	0%
Federal & State	93.83	9.75	10%
User Fes & Charges	54.10	10.89	20%
Other Revenues	22.58	2.12	9%
Transfers from Other Funds	0.58	0.00	0%
Total (excl. fund balance)	\$816.27	\$350.20	41%
Appropriated fund balance	39.78	0.00	0.0%
Total	\$856.05	\$350.20	39%

Expenses by Category

- The County's vacancy rate is currently 370 FTEs (12%)
- Staff continue to monitor spending on overtime
- Operating expenses remain in line with monthly spread projections and historical spending patterns

	FY2026 Amended	FY2026 Q1 Actual	% Spent Q1
Personnel	\$310.94	\$63.49	20%
Education*	349.51	69.72	20%
Operating	122.07	21.18	17%
Human Services Assistance	28.02	3.28	12%
Capital Outlay	4.34	0.24	6%
Transfers Out & Other Financing	41.17	0.09	0%
Total	\$856.05	\$158.00	44%

Fire District Revenues

- Staff is actively monitoring revenue projections
- Early indicators of revenues are on track to hit targets
- Continued monthly discussion with Fire Chiefs

Opioid Settlement Fund

- Performing as expected and continues to be closely monitored
- No anticipation of needing County funds in the current fiscal year
- Additional discussion around the Opioid Settlement Fund will take place in January & February