

# Budget Performance Report

**Fiscal Year 2026 – As of April 30th**

# Key Takeaways:

- Revenues and Expenses are trending as expected based on current projections
- The County's vacancy rate is currently 348 FTEs (11%), partially driven by staggered implementation of new FY26 positions
- Current indicators suggest expenditures and revenues are trending favorably compared to budget assumptions, reducing the projected use of appropriated fund balance

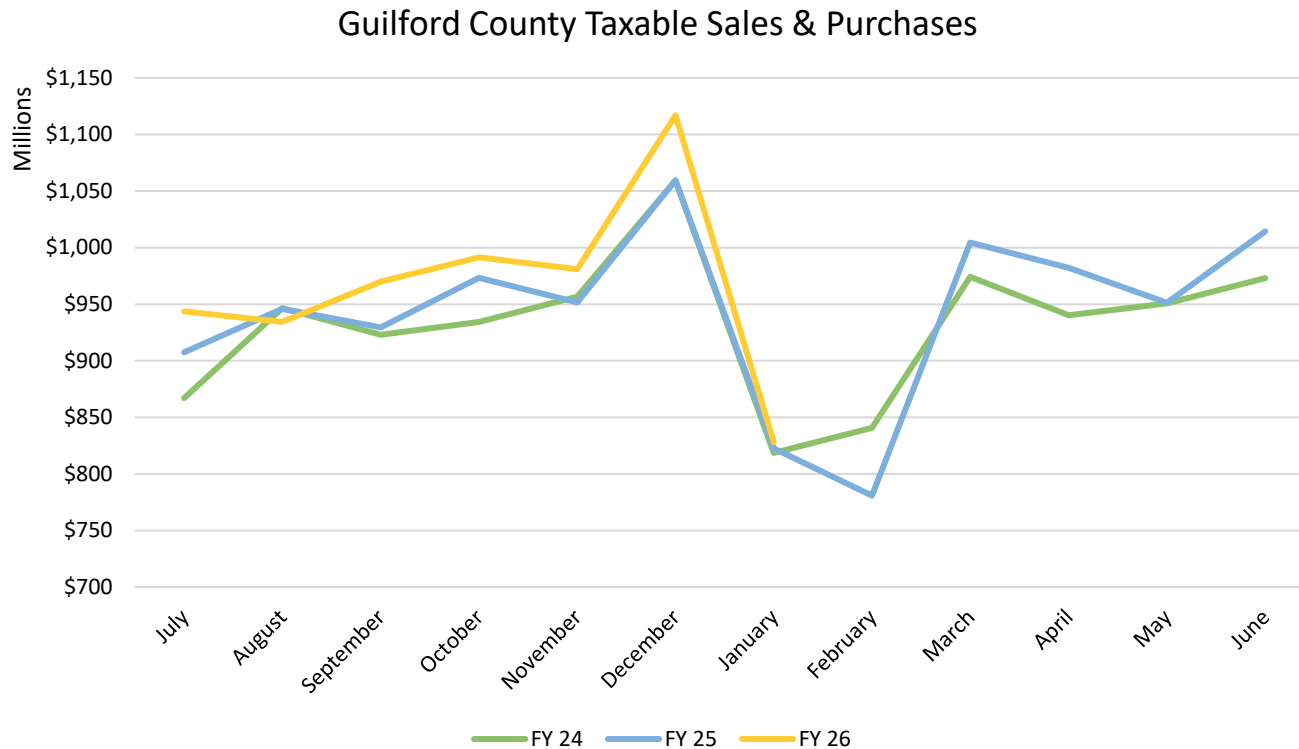
# Revenues Update

- Through this date, 7 months of FY26 sales tax distributions have been received, with slight growth from the prior year, after factoring in refunds
- Staff is monitoring federal/state revenues

Revenue Type (\$ millions)	FY2026 Amended	FY2026 Actuals	% Collected
Property Tax	\$542.43	\$534.77	99%
Sales Tax	102.75	57.30	56%
Federal & State	94.93	50.97	54%
User Fees & Charges	54.10	43.96	81%
Other Revenues	22.63	24.02	106%
Transfers from Other Funds	0.58	0.58	100%
<b>Total (excl. fund balance)</b>	<b>\$817.42</b>	<b>\$711.60</b>	<b>82%</b>
Appropriated fund balance	40.43	0.00	0.0%
<b>Total</b>	<b>\$857.85</b>	<b>\$711.60</b>	<b>83%</b>



# 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 2.45%

# Expenses by Category

- The County's vacancy rate is currently 348 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	\$260.55	75%
Personnel	309.70	238.99	77%
Operating	124.79	81.18	65%
Human Services Assistance	28.36	15.19	54%
Capital Outlay	3.84	2.73	71%
Transfers Out & Other Financing	41.65	41.79	100%
Debt Service	-	2.37	
<b>Total</b>	<b>\$857.85</b>	<b>\$642.80</b>	<b>75%</b>



# Fire District Revenues

- Staff is actively monitoring revenue projections
- Revenues are on track to hit targets