

FY26 1st Quarter Budget Update

Background

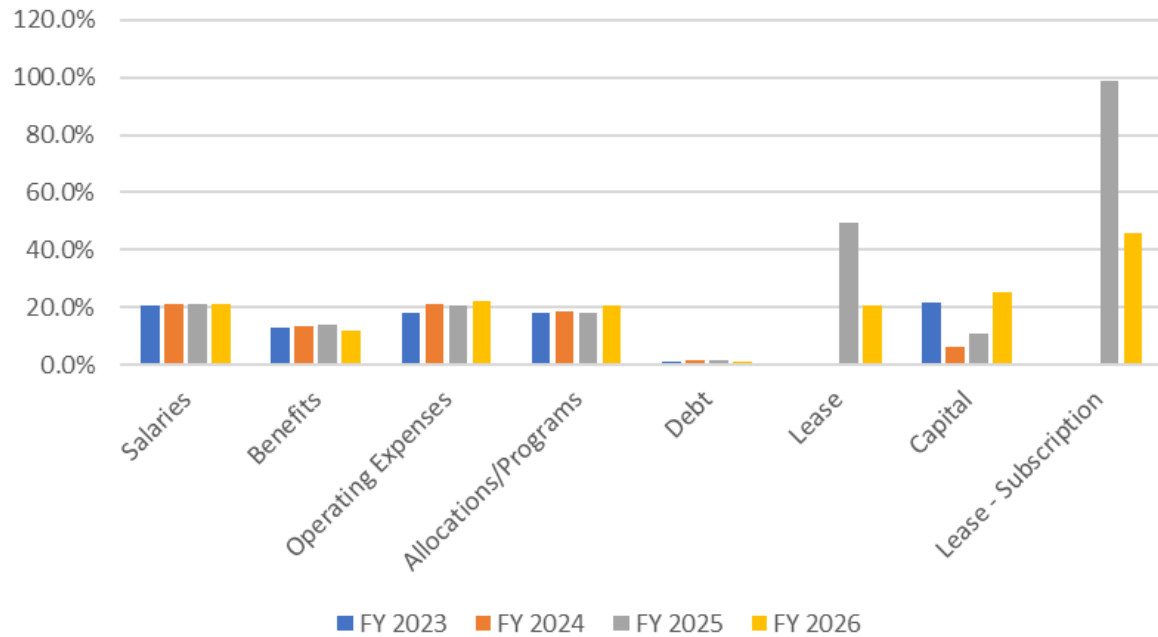
- Includes revenues and expenditures for the first 3 months of the fiscal year (July – September)
- Is a high-level overview – not a line-item level review
- Does not include:
 - Interest Revenue
 - Transfers In or Out
 - Appropriated Fund Balance
- There is no sales tax revenue in the first quarter due to the lag between collection by the State and distribution to counties.
- Compares Revenue/Expenses by category and budget function
- Compares 1st quarter current year to 1st quarter for each of last 3 fiscal years and an average of those years.

Expenditures by Category

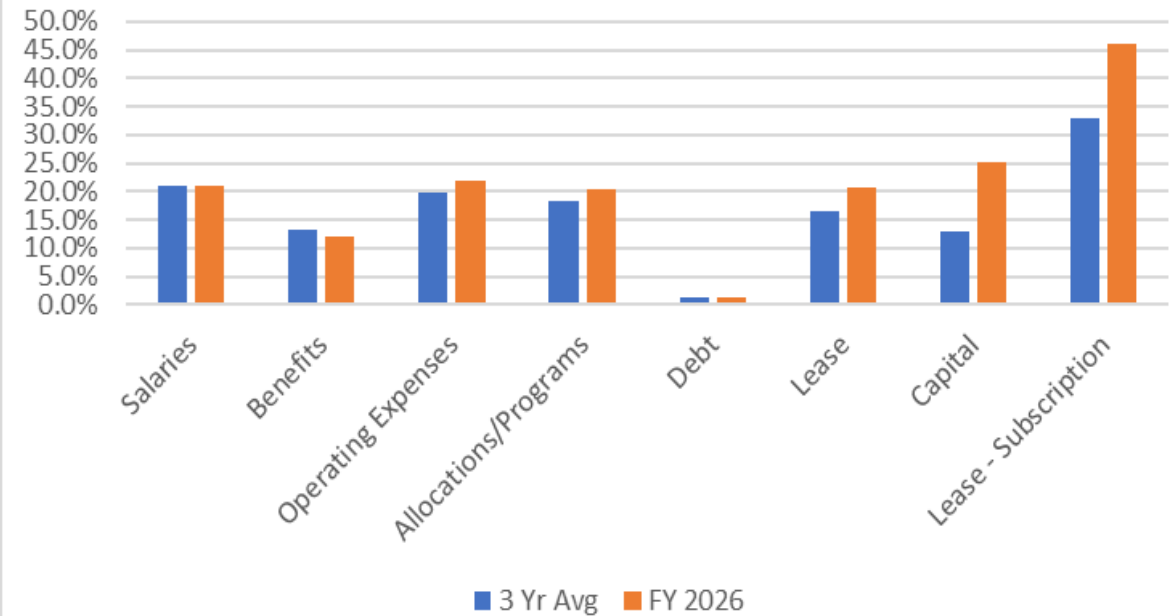
Expense	FY26 Revised Budget	Actual	YTD %
Salaries	46,604,152	9,726,756	20.9%
Benefits	22,058,314	2,652,258	12.0%
Operating Expenses	27,180,114	5,971,357	22.0%
Allocations/Programs	70,215,815	14,414,992	20.5%
Debt	23,988,100	302,029	1.3%
Lease	416,422	86,452	20.8%
Capital	1,765,024	446,141	25.3%
Lease - Subscription	1,271,809	585,414	46.0%
Transfers Out	27,258,838	0	0.0%
Refunding	0	12,500	0.0%
TOTAL	220,758,588	34,197,898	15.5%

Expenditures by Category

Q1 Expenses by Category



Q1 Expenses - 3 Year Average

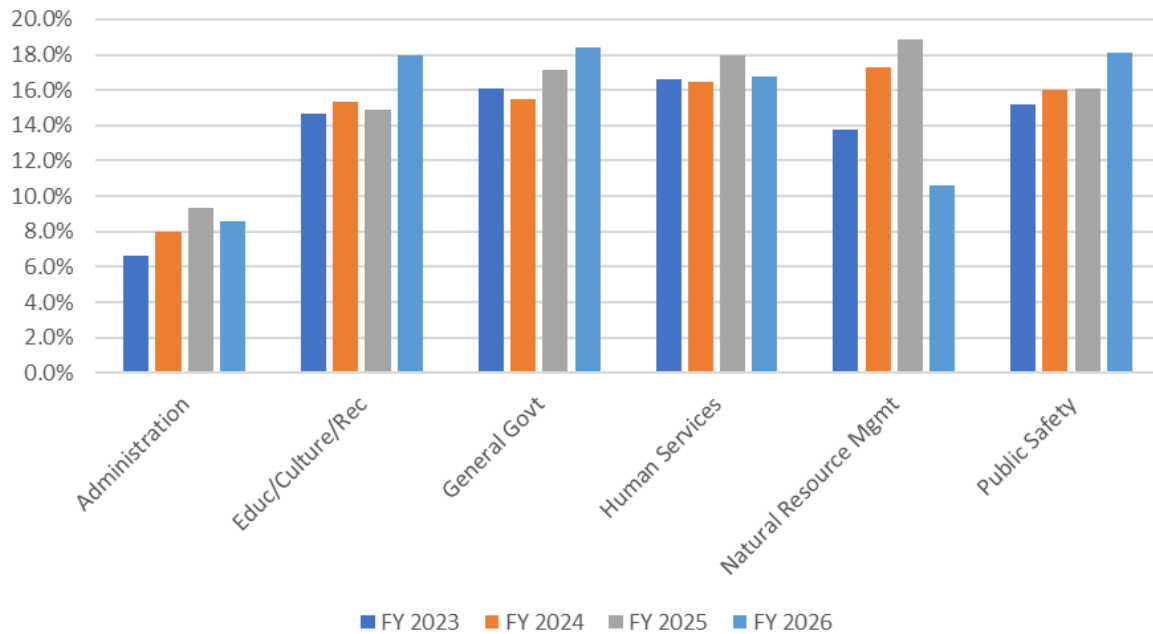


Expenditures by Function

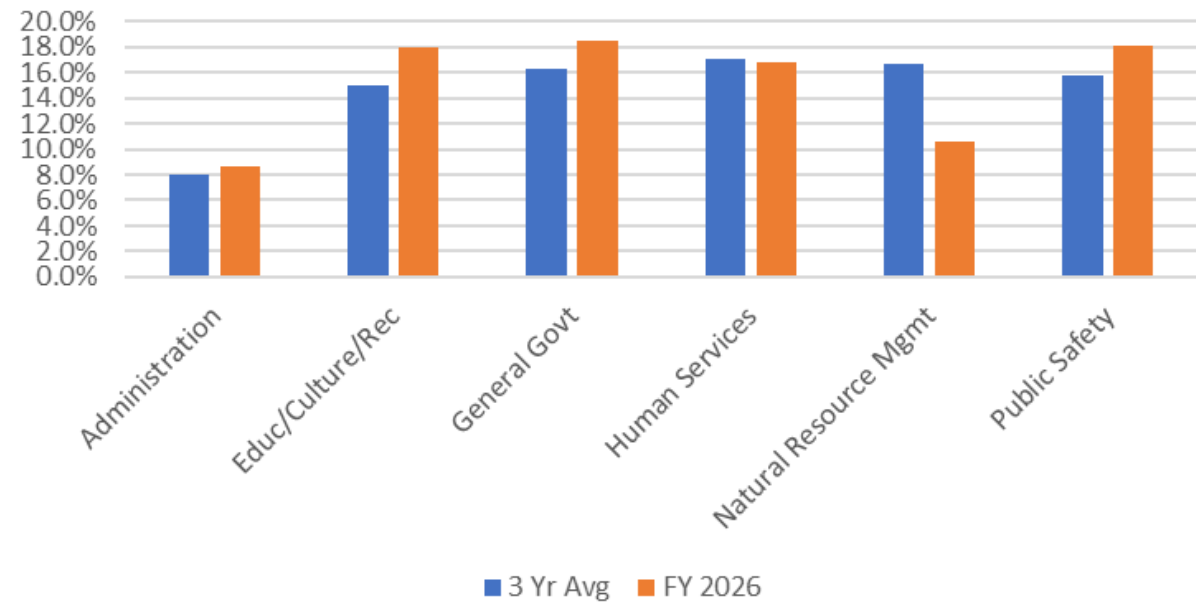
Expense	FY26 Revised Budget	Actual	YTD %
Administration	46,544,597	3,996,626	8.6%
Educ/Culture/Rec	80,169,068	14,430,075	18.0%
General Govt	5,960,317	1,097,467	18.4%
Human Services	30,843,345	5,176,350	16.8%
Natural Resource Mgmt	11,826,440	1,257,602	10.6%
Public Safety	45,414,821	8,239,779	18.1%
TOTAL	220,758,588	34,197,898	15.5%

Expenditures by Function

Q1 Expenses by Function



Q1 Expenses - 3 Year Average

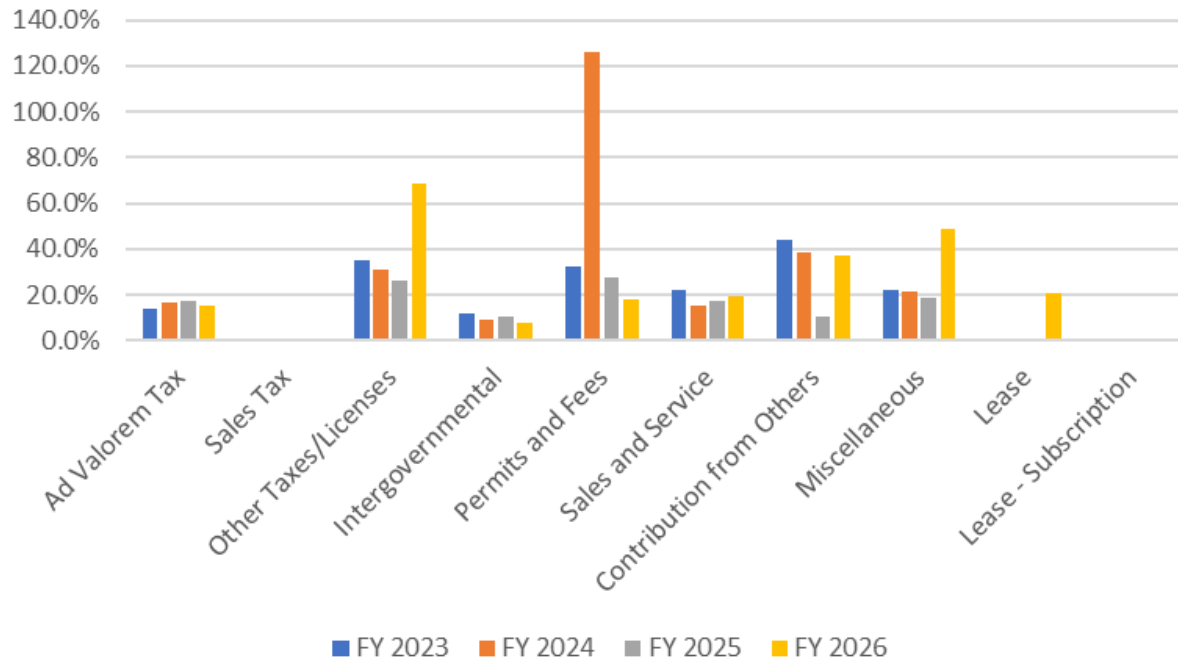


Revenues by Category

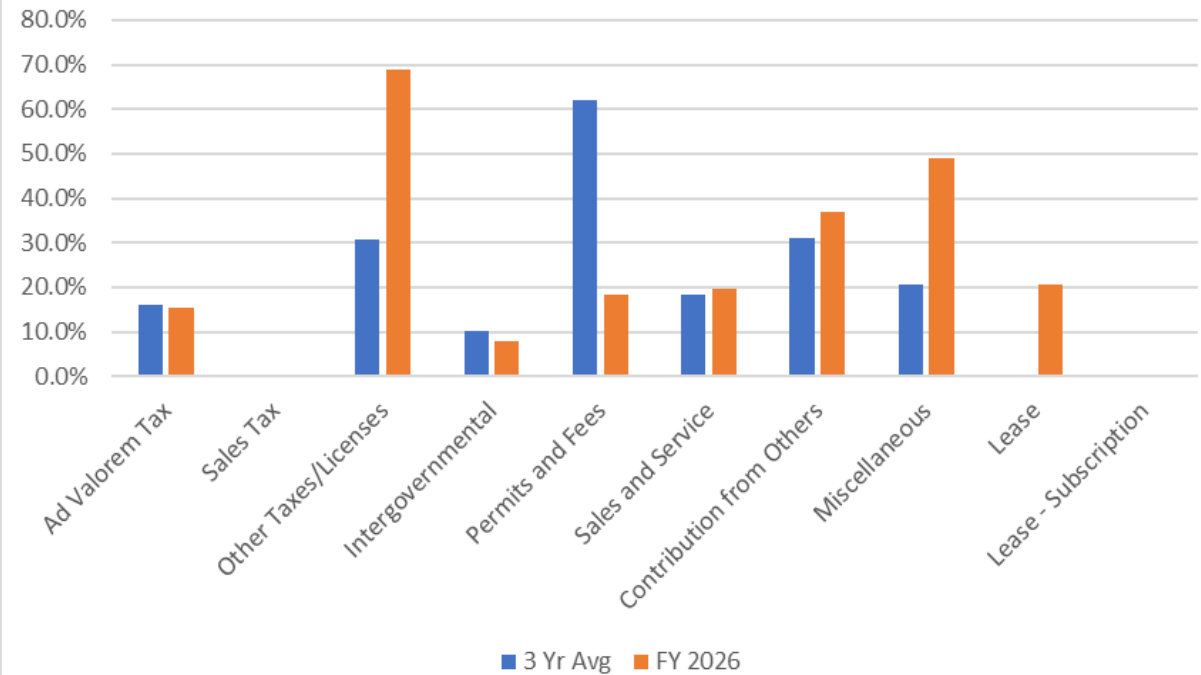
Revenue	FY26 Revised Budget	Actual	YTD %
Ad Valorem Tax	135,893,720	19,616,099	14.4%
Sales Tax	30,455,000	0	0.0%
Other Taxes/Licenses	1,291,071	888,405	68.8%
Intergovernmental	13,827,883	1,085,123	7.8%
Permits and Fees	3,606,186	655,836	18.2%
Sales and Service	2,861,147	558,261	19.5%
Contribution from Others	626,680	230,830	36.8%
Miscellaneous	302,992	148,137	48.9%
Lease	65,126	13,408	20.6%
Transfers In	18,619,239	0	0.0%
Appropriated Fund Balance	12,348,078	0	0.0%
TOTAL	219,897,122	23,196,099	10.5%

Revenues by Category

Q1 Revenue by Category



Q1 Revenues - 3 Year Average

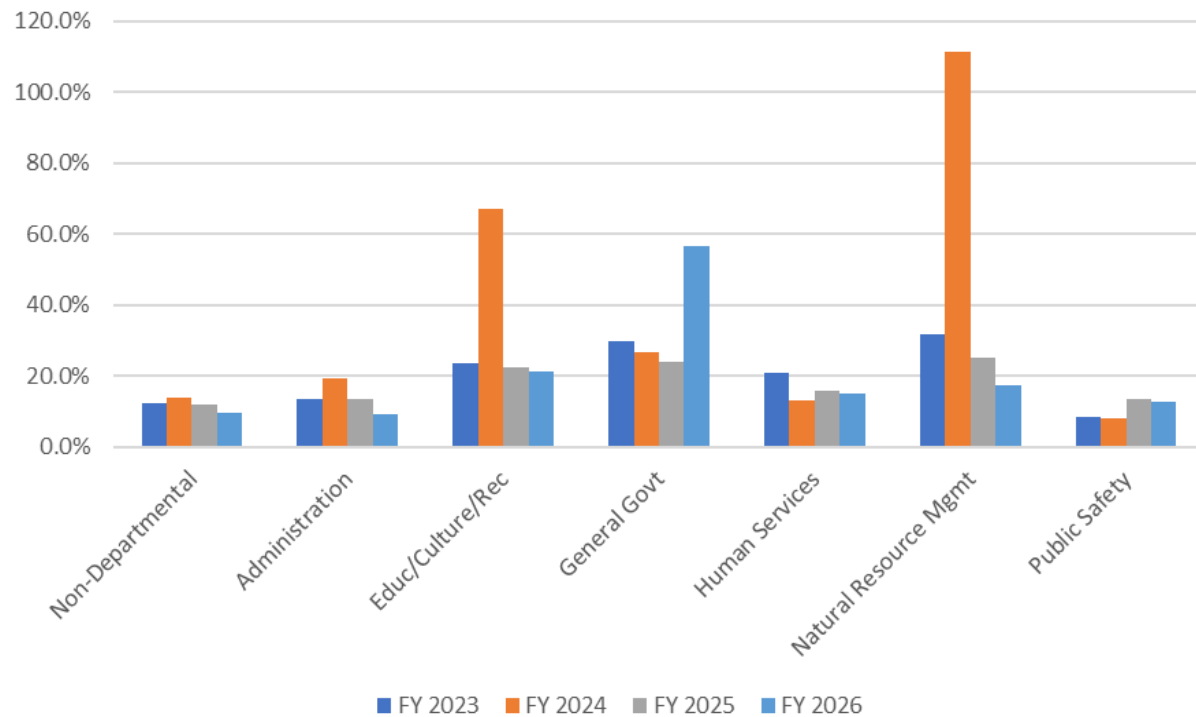


Revenues by Function

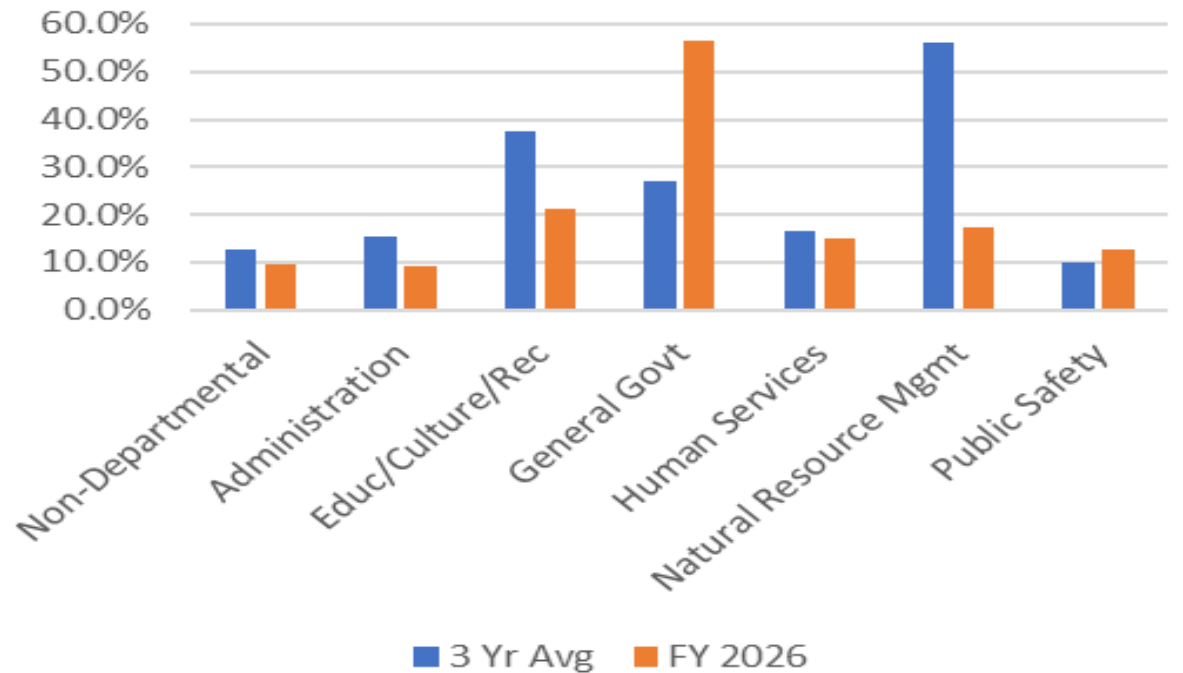
Revenue	FY26 Revised Budget	Actual	YTD %
Non-Departmental	202,662,283	19,715,801	9.7%
Administration	911,713	83,442	9.2%
Educ/Culture/Rec	651,238	137,934	21.2%
General Govt	1,683,338	953,820	56.7%
Human Services	8,950,822	1,347,927	15.1%
Natural Resource Mgmt	4,486,522	780,563	17.4%
Public Safety	1,412,672	176,611	12.5%
TOTAL	220,758,588	23,196,099	10.5%

Revenues by Function

Q1 Revenues by Function



Q1 Revenues - 3 Year Average



FY26 Revenue So Far (3 months)

Source	FY24	FY25	FY26	Growth
Register of Deeds Excise	\$370,681	\$381,934	\$527,448	+38.1%
Building Inspections	\$4,463,466	\$772,185	\$538,828	-30.2%
Watershed Protection	\$128,150	\$123,950	\$128,605	+3.8%
Environmental Health	\$102,324	\$102,835	\$107,121	+4.2%

FY26 Revenue So Far (3 months)

Source	FY24	FY25	FY26	Growth
Locally collected Sales tax	\$0M	\$0M	\$0M	-
Property Tax	\$15.5M	\$17.1M	\$18.7M	+9.1%
Motor Vehicles	\$1.5M	\$1.8M	\$1.9M	+9.1%

Sales Tax – FY25 Year End

- A few notes on sales tax for FY25 year-end
 - Information presented on this slide excludes Article 46 sales tax
- Sales tax collections were weak throughout FY25
 - 10 of the 12 collection months were lower than the same month in FY24
 - 6 collection months with 5%+ lower collection than the same month in FY24
- Ended FY25 with decrease in actual collections of approximately 3% below FY24
 - Approximately \$791,000 below last year
- Ended FY25 with actual collections approximately 1.5% below budget
 - Approximately \$383,000 under budgeted amount

Article 46 Sales Tax (FY25 Year End)

- Reminder - Budget of \$3.2 million in Article 46 sales tax funds in FY25
 - \$2 million was budgeted towards schools
 - Following the guidance that the Board gave staff in late FY21, the remaining \$1,200,000 was allocated evenly across the other 3 areas authorized for use
 - Affordable Housing
 - Agricultural Preservation & Enhancement
 - Parks & Recreation
- FY25 Total Collections: \$3,585,936
- Actual collections exceeded budget by \$385,936 or 12.1%
 - Additional funds allocated to Affordable Housing, Agricultural Preservation & Enhancement, and Parks & Recreation
 - Approximately \$128,645 in additional funds for each authorized area

Sheriff's Office Budget

INFORMATION ON PROPOSED ADJUSTMENT TO APPROVED FY2026
OPERATING BUDGET

Background

- In the FY 2026 Operating Budget the Sheriff's Office requested 13 additional deputies to address their staffing concerns.
- The Board of Commissioners Approved Budget funded 6 additional deputies (with an approved start date of 10/1).
- The Sheriff's Office has recently completed an in-depth audit of their fleet and has identified 10 vehicles that were scheduled for replacement, but that are in good working order and can continue to be utilized for several years.
- The Sheriff's Office approached the Manager's Office about the possibility of utilizing the available vehicles for the approved new positions and potentially reallocating some existing budgeted funds to allow the Sheriff's Office to hire additional deputies.

The Numbers

- By NOT purchasing new vehicles (including all required upfit to make them ready for service) for all approved new Deputy Sheriff positions, the Sheriff's Office can save enough funds to hire 4 additional deputies (utilizing all the available vehicles).
- Additional 4 deputies presented here would have a hire date of January 1, 2026.
- This budget adjustment would allow the Sheriff to have a total increase of 10 deputies in FY26.
 - The 6 originally approved as part of the budget process + the additional 4 proposed today.
- Budget and Manager's Office staff are comfortable moving forward with this budget change.
- Staff is seeking consensus from the Board of Commissioners to move forward with this adjustment to the Budget.
 - If approved, Budget and Sheriff's Office staff will work together to make necessary budget transfers within the Sheriff's Office budget(s).

Questions?
