

2026 Budget Revenue Projections

October 14, 2025

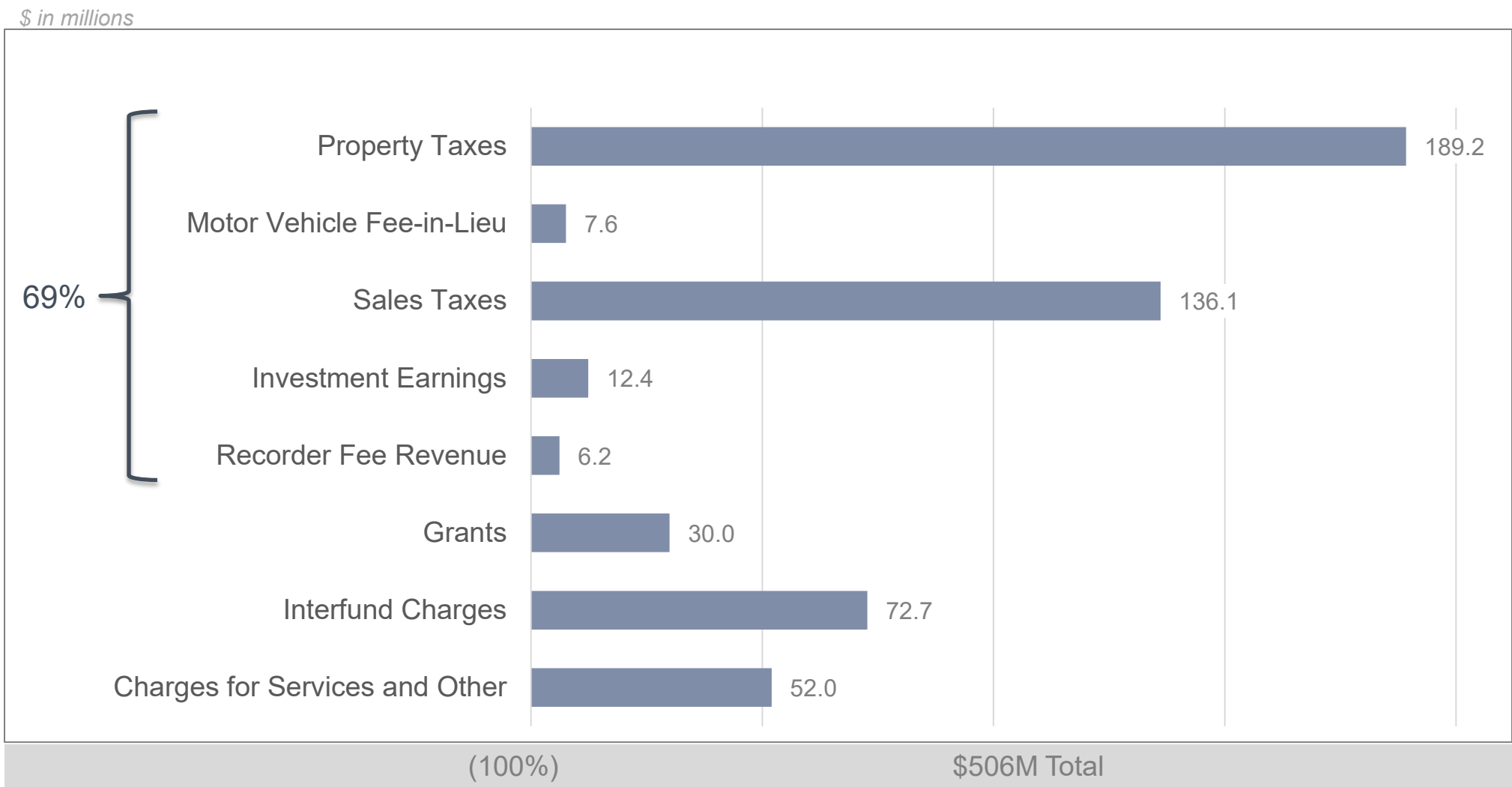
Agenda

- General Fund Overview
- Projections
 - Property Taxes
 - Motor Vehicle Fee-in-Lieu
 - Sales Taxes
 - Interest Earnings
 - Recorder Revenue



2026 Major Revenues

General Fund



* Excludes fund transfers.

PROPERTY TAX REVENUES



2026 Property Tax Revenue

Projected new growth for 2026

- Consulted with the Assessor's Office on new growth
- Reviewed permit authorized construction trends for residential and non-residential properties
- Consulted with the District Attorney's Office about centrally-assessed property values
- Projection vetted with Revenue Committee



New Growth Projection

- **Certified Tax Rate** ensures the **same property tax revenue as the prior year**, plus **new growth**.
- **New growth** for rate setting comes from **increases in taxable value** due to:
 - New construction or additions
 - Major remodels or improvements
 - *(Excludes reappraisal / market value appreciation)*
- **Other components of new growth include:**
 - **CRA / RDA offsets** (plus areas like the Inland Port, Convention Hotel, and CCRZ) – Tax increment financing captures value growth and diverts it from taxing entities.
 - **Centrally Assessed Properties** – Assessed by the state; must exceed a benchmark to qualify.
 - **Project Areas Released** – Areas no longer subject to CRA / RDA capture.



New Growth In Taxable Value

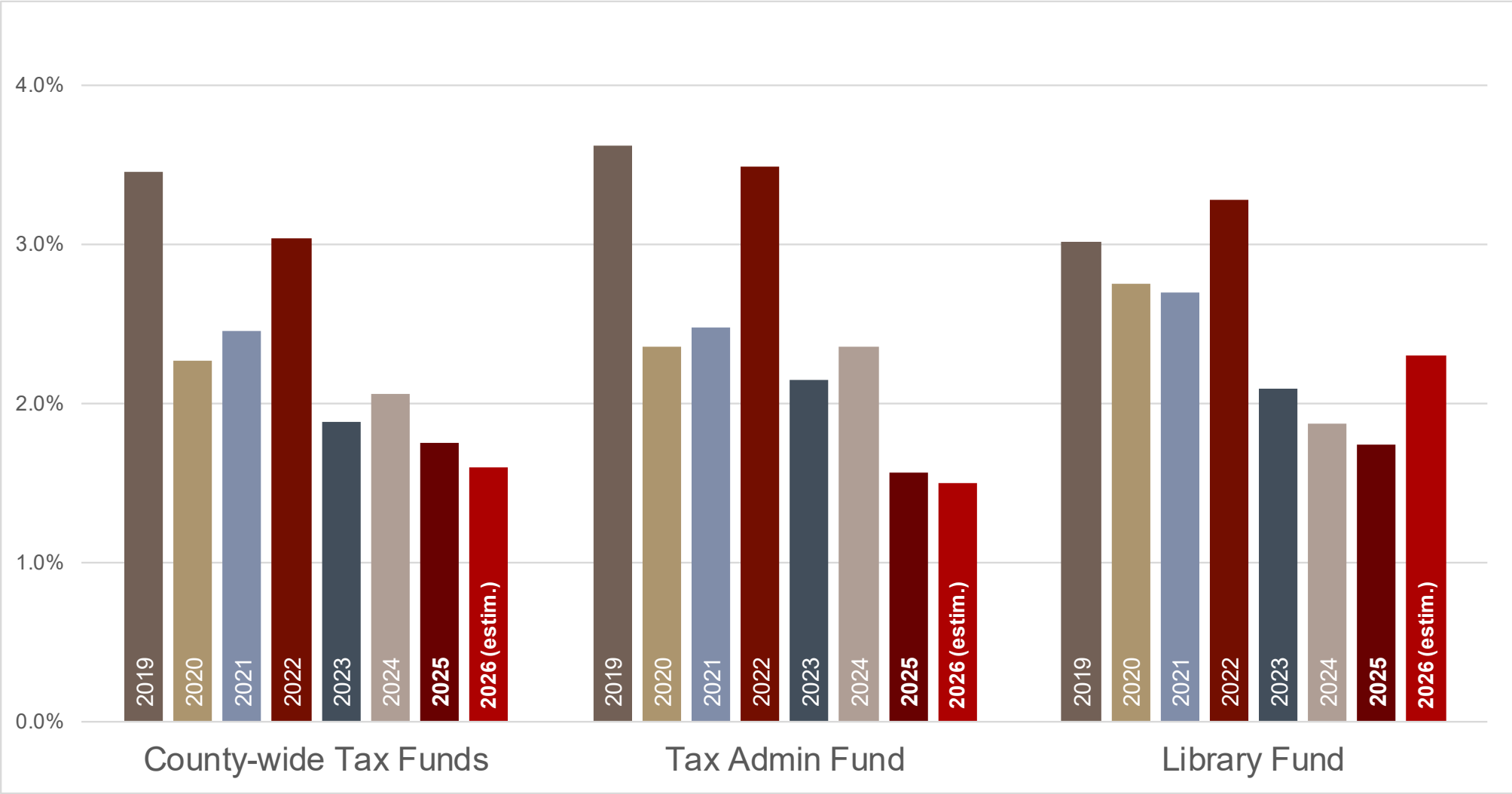
2026 New Growth (\$M)	County-wide ¹	Tax Admin	Library
2025 Projected BOE Adj Value + Inflation	\$203,269	\$220,597	\$142,443
Growth in Real Property Values (net of reappraisal)	\$4,069	\$3,576	\$2,441
- CRA / RDA Offsets (incl. reappraisal)	(2,441)	(393)	(610)
+ Centrally Assessed	0	0	0
+ Project Area	1,686	200	1,433
NET NEW GROWTH	\$3,313	\$3,383	\$3,264
% NEW GROWTH²	1.60%	1.50%	2.30%

¹ Countywide includes all countywide funds except for Bond Debt Service and Tax Administration funds.

² Growth %'s are rounded to one decimal place before calculating revenue.



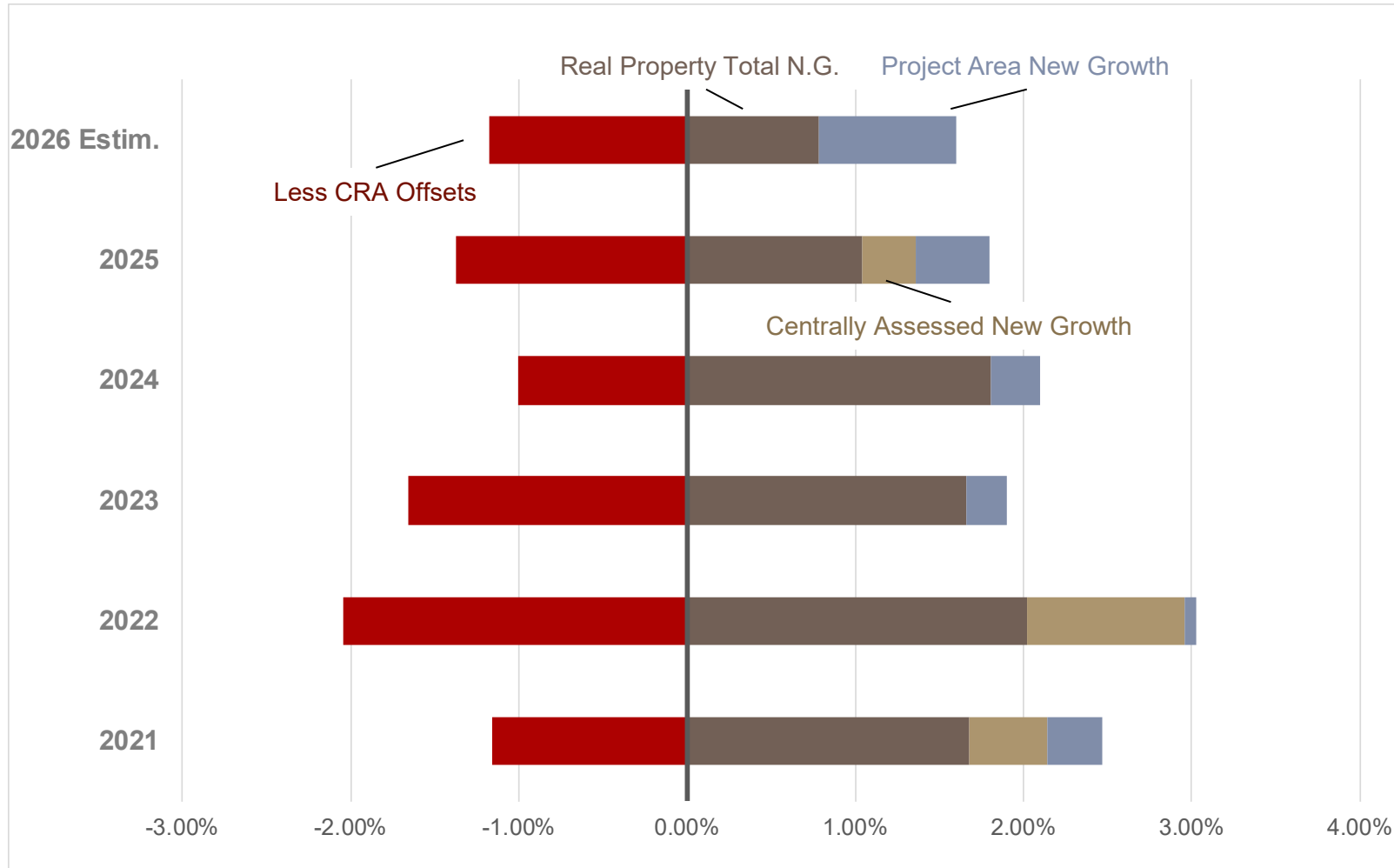
New Growth In Taxable Value



¹ Countywide includes all countywide funds except for Bond Debt Service and Tax Administration funds.

Breakdown of New Growth to SLCo

Taxable Value – County-Wide Tax Funds





Property Tax Revenue With New Growth

Fund (\$M)	2026 Budget	2025 Budget	<i>New Growth</i>	
General	189.2	186.2	2.98	1.6%
Health	13.0	12.8	0.21	1.6%
Flood Control	7.1	7.0	0.11	1.6%
Planetarium	3.4	3.3	0.05	1.6%
Capital Improvements	9.3	9.1	0.15	1.6%
Governmental Immunity	2.0	1.9	0.03	1.6%
Subtotal Countywide Tax Funds	223.9	220.4	3.53	1.6%
Tax Administration	29.1	28.7	0.43	1.5%
Library	59.1	57.8	1.33	2.3%
Total	312.2	306.9	5.29	1.7%
Bond Debt Service ¹	23.2	23.2	-	-

¹ The Bond Debt Service Fund levy does not have new growth but is calculated based on what is sufficient to cover the debt service.



Motor Vehicle Fee-In-Lieu of Taxes

Fund (\$M)	2026 Budget	2025 June Adj Budget	<i>Change</i>	
General	7.57	7.45	0.12	1.6%
Flood Control	0.29	0.28	0.00	1.6%
Health	0.52	0.51	0.01	1.6%
Governmental Immunity	0.08	0.08	0.00	1.6%
Tax Administration	1.06	1.04	0.02	1.5%
Capital Improvements	0.37	0.36	0.01	1.6%
Clark Planetarium	0.14	0.13	0.00	1.6%
Library	2.53	2.48	0.06	2.3%
Bond Debt Service	0.88	0.88	-	-
TOTAL	13.43	13.22	0.21	1.6%

SALES TAX PROJECTIONS



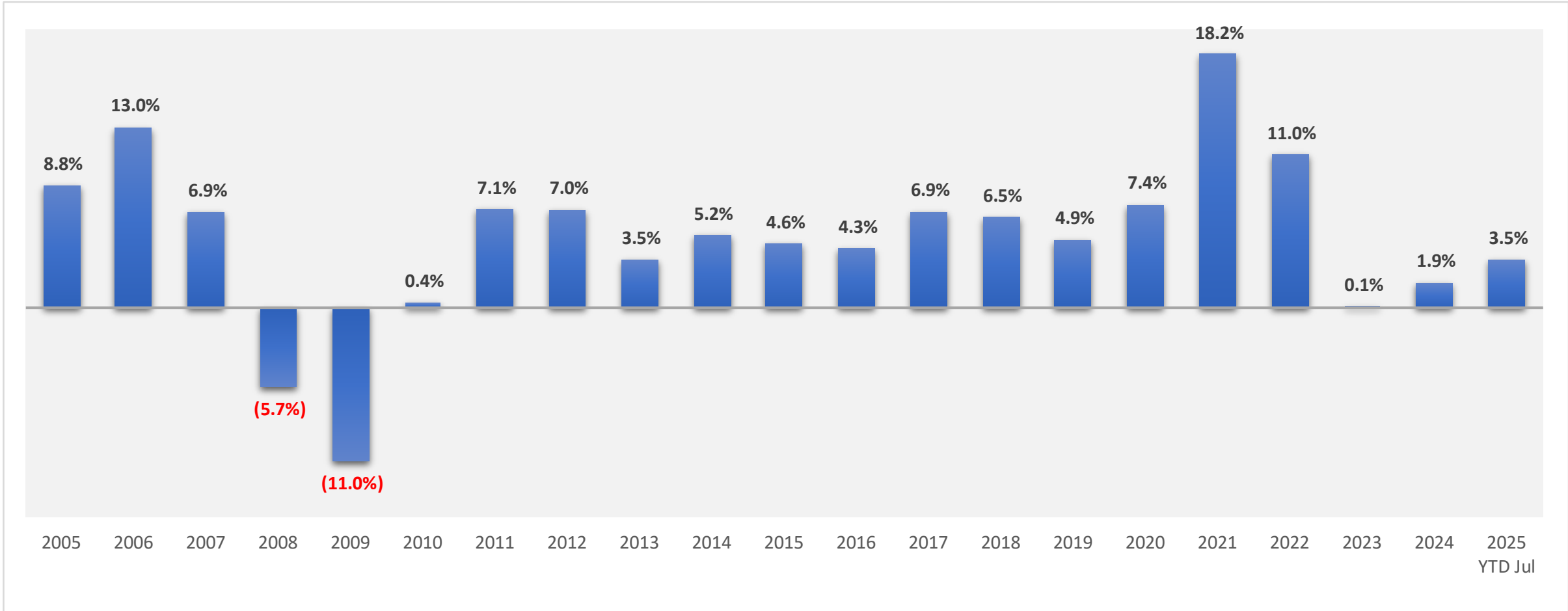
2026 Sales Tax Revenue

- Projected based on local and national economic indicators, including
 - Wage and employment growth
 - Consumer Confidence
 - Vehicle sales and other leading indicators
- Includes impact from new legislation and tax changes
 - HB330 included (unincorporated islands annexed by mid 2027)
 - SB26 not yet triggered (CCRZ sales tax increment financing)
 - Full year of new 5th 5th (59-12-2220) Public Safety/Transportation Tax
- Information available from the Tax Commission on a two-month lag
 - Currently have actuals through July 2025
 - August information anticipated October 22
- Projections vetted with the Revenue Committee



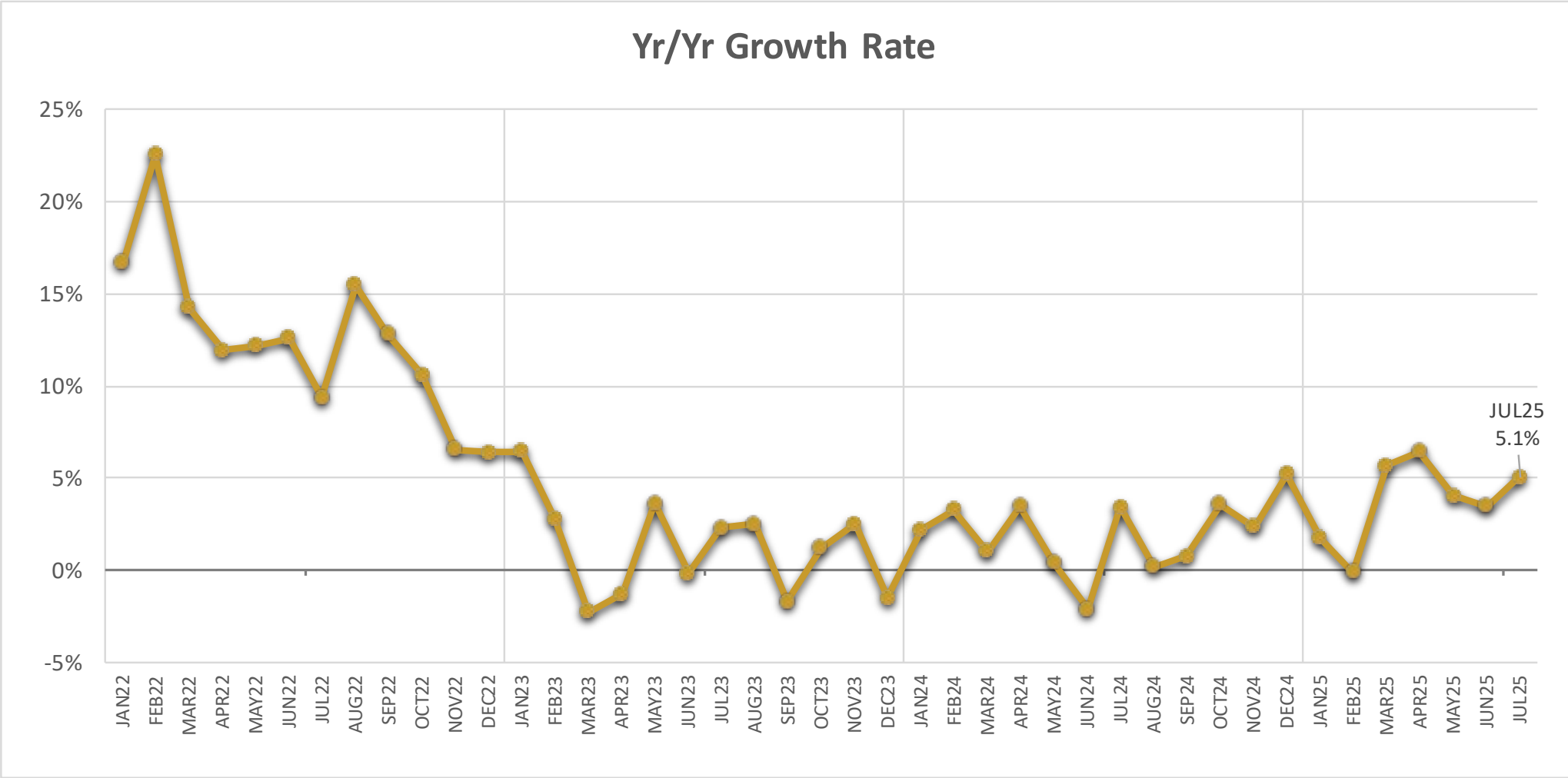
County Option Sales Tax

Historical Y/Y Growth Rate





SLCo Taxable Sales and Purchases



Source: UT State Tax Commission (<https://tax.utah.gov/econstats/tax-return-data>). Disclaimer: Please note that the data presented here is preliminary and is subject to revision due to late returns, amended returns, required statutory/regulatory changes, and other changes that impact tax return data.

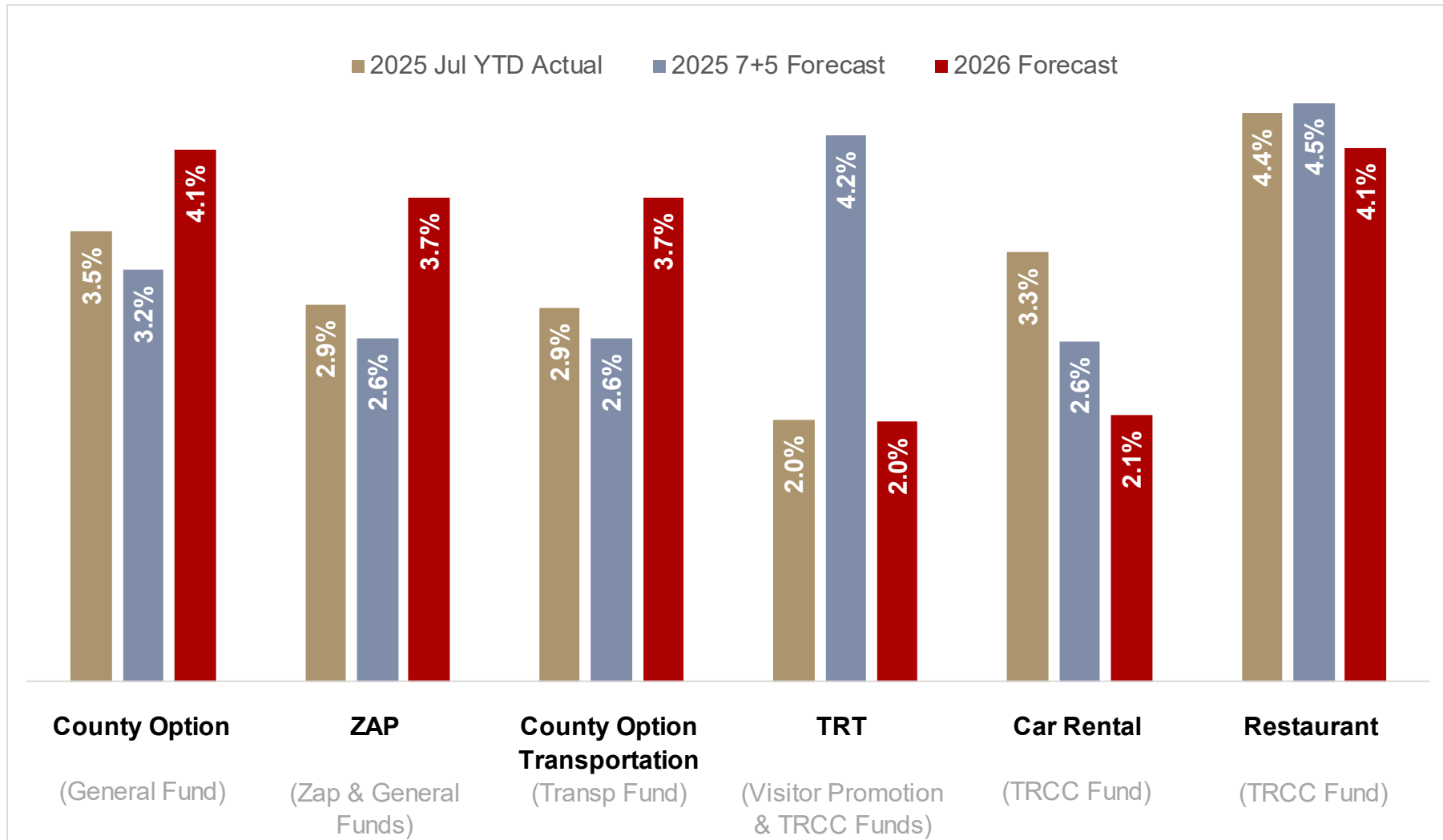


New 2025 Forecast (7+5F)

Sales Tax by Fund (\$M)		2025 7+5 Forecast	2025 June Adj Budget	Difference	
General Fund	County Option	100.1	99.3	0.8	0.8%
	Pub. Safety/ Transport.	9.7	9.7	(0.0)	(0.1%)
	ZAP	11.4	11.4	0.0	0.4%
	TOTAL	121.2	120.4	0.8	0.7%
ZAP Fund	ZAP	27.2	27.1	0.1	0.4%
Transportation Fund	Transportation	19.3	19.3	0.1	0.3%
Visitor Promo Fund	Transient Room	30.0	30.2	(0.1)	(0.4%)
TRCC Fund	Transient Room Supp.	4.2	4.2	(0.0)	(0.2%)
	Car Rental	21.9	21.7	0.2	1.1%
	Restaurant	39.9	39.6	0.3	0.8%
	TOTAL	66.0	65.4	0.6	0.8%
Unincorp Muni Svcs	Local Option	4.4	4.0	0.4	9.3%
TOTAL		268.2	266.3	1.8	0.7%

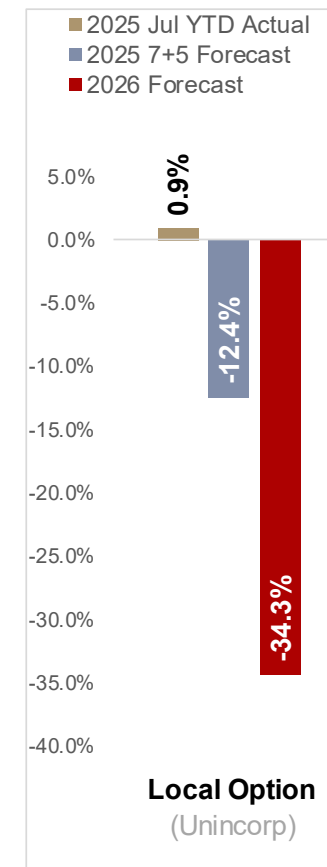


Sales Tax Growth Rates



HB 330 Impact on Certain Sales Taxes

- HB 330: Automatic annexation of all unincorporated islands into cities by July 2027
 - Some islands may petition for annexation before July 2027
 - Certain canyon areas not qualified in HB 330 will remain unincorporated unless they petition for annexation
- Impacts unincorporated county sales taxes (goes primarily to the MSD)
 - Local Option sales tax (2024 Actual = \$5.0M)
 - County Option Highway & Public Transit Tax-Local Portion (2024 Actual = \$0.5M)
- Could reduce these sales taxes by 75%
 - No way to forecast the timing of annexations
 - Strategic decision to reduce the budget for these sales taxes 75% over three years until more is known
 - A corresponding decrease is proposed for the expense side (to MSD)





2026 Forecast

Sales Tax by Fund (\$M)		2026 Forecast	2025 June Adj Budget	<i>Difference</i>	
General Fund	County Option	104.2	99.3	4.9	4.9%
	Pub. Safety/ Transport.	20.1	9.7	10.4	106.9%
	ZAP	11.8	11.4	0.5	4.2%
	TOTAL	136.1	120.4	15.7	13.1%
ZAP Fund	ZAP	28.3	27.1	1.1	4.2%
Transportation Fund	Transportation	20.1	19.3	0.8	4.0%
Visitor Promo Fund	Transient Room	30.6	30.2	0.5	1.6%
TRCC Fund	Transient Room Supp.	4.2	4.2	0.1	1.7%
	Car Rental	22.4	21.7	0.7	3.2%
	Restaurant	41.5	39.6	2.0	5.0%
	TOTAL	68.1	65.4	2.7	4.2%
Unincorp Muni Svcs	Local Option	2.9	4.0	(1.1)	(28.3%)
TOTAL		286.1	266.3	19.7	7.4%



2026 New Growth Summary

Key Funds—Compared to 2025 Adjusted Budget

Fund (\$M)	Property Tax	Sales Tax	Motor Veh Fee In Lieu	TOTAL NEW GROWTH	New Sales Tax (6 mo)	TOTAL CHANGE
General	3.0	5.4	0.119	8.5	10.4	18.8
Flood Control	0.1		0.004	0.1		0.1
Health	0.2		0.008	0.2		0.2
Planetarium	0.1		0.002	0.1		0.1
Capital Improvements	0.1		0.006	0.2		0.2
Tax Administration	0.4		0.016	0.4		0.4
Subtotal	3.9	5.4	0.155	9.5	10.4	19.8
TRCC		2.7		2.7		2.7
Visitor Promotion		0.5		0.5		0.5
ZAP		1.1		1.1		1.1
Governmental Immunity	0.03			0.0		0.0
Transportation		0.8		0.8		0.8
Library	1.3		0.057	1.4		1.4
Total	5.3	10.5	0.212	16.0	10.4	26.3

OTHER REVENUES



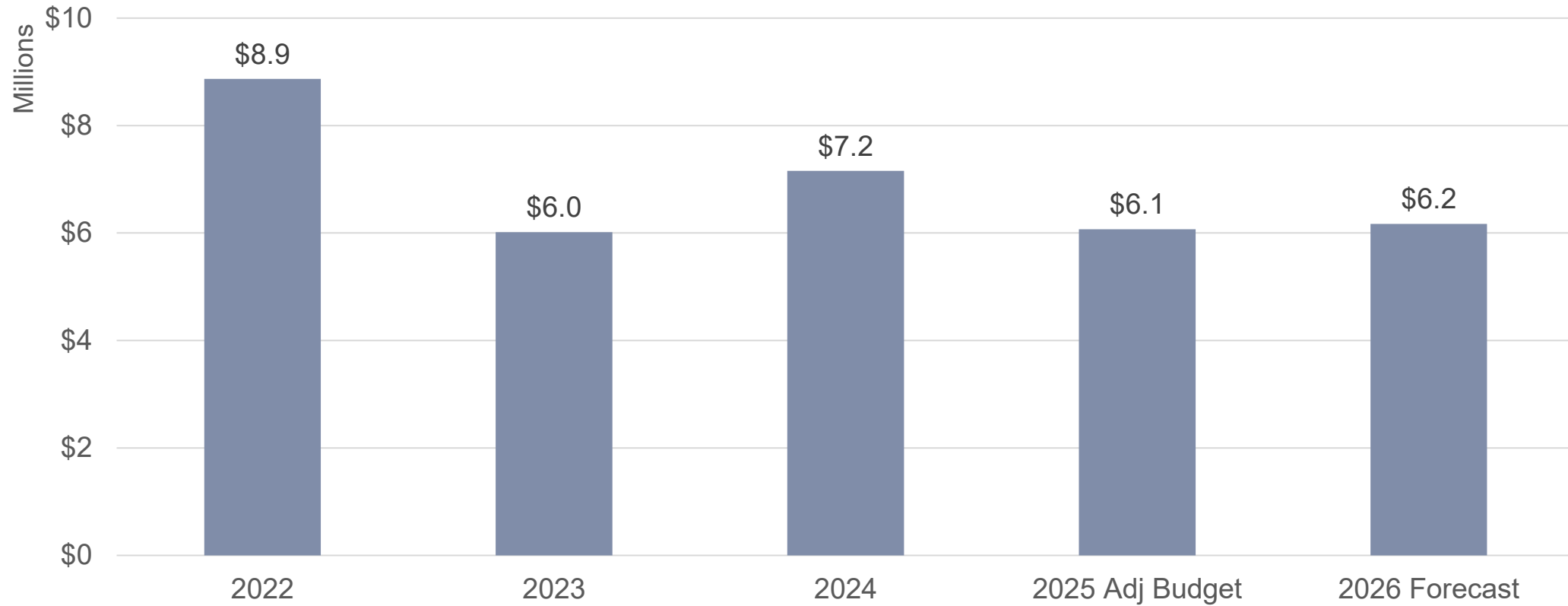
Interest – Time Deposits

Key Funds

Fund (\$M)	2026 Forecast	2025 June Adj Budget	<i>Change</i>	
General	9.75	10.53	(0.79)	(7.5%)
Grant Programs	0.68	0.41	0.27	66.2%
Flood Control	0.84	0.87	(0.03)	(3.1%)
Health	0.60	0.56	0.04	7.1%
Planetarium	0.15	0.13	0.02	19.5%
Capital Improvements	1.89	2.61	(0.71)	(27.4%)
Tax Administration	(0.06)	(0.23)	0.17	72.9%
Library	0.53	0.45	0.08	18.4%
Transportation Preservation	2.52	6.27	(3.75)	(59.9%)
TRCC	1.24	1.96	(0.72)	(36.9%)
TOTAL	18.14	23.56	(5.42)	(23.0%)



Recorder Revenue





Revenue Summary

- **2025 Sales Taxes & Interest:** Variances have been incorporated into the 2026 projected beginning fund balances.
- **2026 Outlook:** Moderate growth expected, though economic risks persist in an uncertain environment.

APPENDIX



2025 7+5 Fcst VS. 2024

Sales Tax by Fund (\$M)		2025 7+5 Forecast	2024 Actual	Variance	
General Fund	County Option	100.1	97.0	3.1	3.2%
	Pub. Safety/ Transport.	9.7	-	9.7	-
	ZAP	11.4	11.1	0.3	2.6%
	TOTAL	121.2	108.2	13.0	12.1%
ZAP Fund	ZAP	27.2	26.5	0.7	2.6%
Transportation Fund	Transportation	19.3	18.8	0.5	2.6%
Visitor Promo Fund	Transient Room	30.0	28.8	1.2	4.2%
TRCC Fund	Transient Room Supp.	4.2	4.0	0.2	4.3%
	Car Rental	21.9	21.4	0.6	2.6%
	Restaurant	39.9	38.2	1.7	4.5%
	TOTAL	66.0	63.5	2.4	3.8%
Unincorp Muni Svcs	Local Option	4.4	5.0	(0.6)	(12.4%)
TOTAL		268.2	250.9	17.3	6.9%

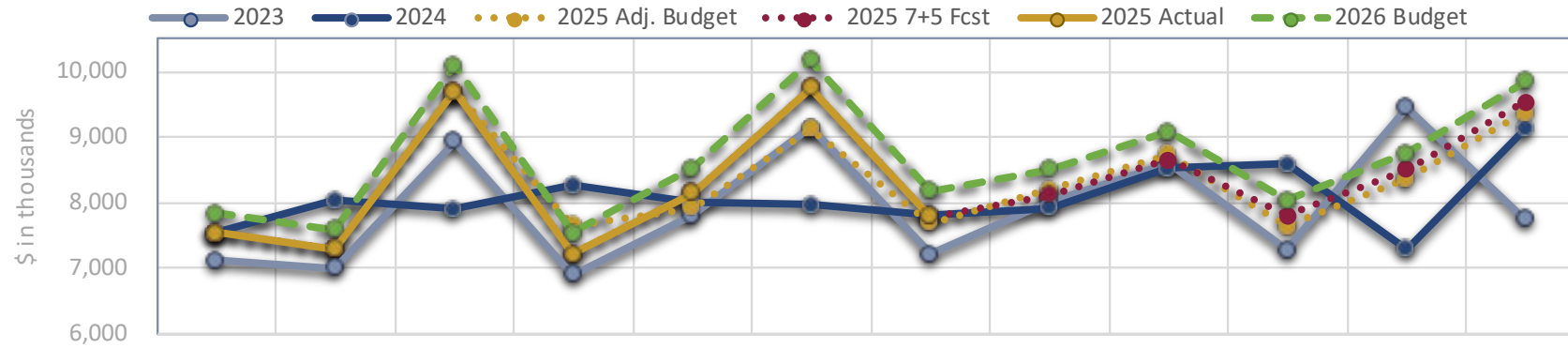


2026 Forecast vs. 2025 7+5F

Sales Tax by Fund (\$M)		2026 Forecast	2025 7+5 Forecast	Difference	
General Fund	County Option	104.2	100.1	4.1	4.1%
	Pub. Safety/ Transport.	20.1	9.7	10.4	107.1%
	ZAP	11.8	11.4	0.4	3.7%
	TOTAL	136.1	121.2	14.9	12.3%
ZAP Fund	ZAP	28.3	27.2	1.0	3.7%
Transportation Fund	Transport- ation	20.1	19.3	0.7	3.7%
Visitor Promo Fund	Transient Room	30.6	30.0	0.6	2.0%
TRCC Fund	Transient Room Supp.	4.2	4.2	0.1	1.9%
	Car Rental	22.4	21.9	0.5	2.1%
	Restaurant	41.5	39.9	1.6	4.1%
	TOTAL	68.1	66.0	2.2	3.3%
Unincorp Muni Svcs	Local Option	2.9	4.4	(1.5)	(34.3%)
TOTAL		286.1	268.2	17.9	6.7%

County Option Sales Tax

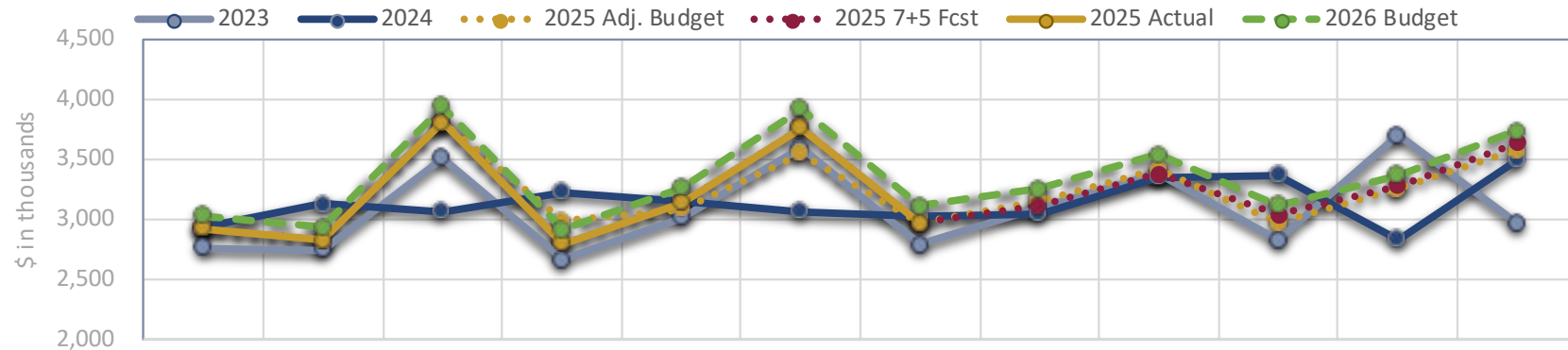
(0.25% tax — to General Fund)



Variances & Growth Rates			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD JUL	FULL YEAR
			(Mar dist)	(Apr dist)	(May dist)	(Jun dist)	(Jul dist)	(Aug dist)	(Sep dist)	(Oct dist)	(Nov dist)	(Dec dist)	(Jan dist)	(Feb dist)		
'26 Budget	vs. '25 F	%	4.0%	4.0%	4.0%	4.5%	4.5%	4.5%	5.0%	5.0%	5.0%	3.0%	3.0%	3.2%		4.1%
		(\$k)	298	289	384	322	364	434	386	404	431	233	254	301		4,100
'25 Actual	vs. '25 AB	(\$k)	-	-	-	(443)	237	621	92	-	-	-	-	-	507	-
	vs. '24	%	(0.1%)	(9.1%)	22.8%	(12.6%)	1.9%	22.3%	(0.3%)	-	-	-	-	-	3.5%	-
'25 7+5F	vs. '24	%	(0.1%)	(9.1%)	22.8%	(12.6%)	1.9%	22.3%	(0.3%)	2.5%	1.5%	(9.1%)	16.5%	4.5%	3.5%	3.2%
	vs. '25 AB	(\$k)	-	-	-	(443)	237	621	92	(86)	(91)	167	141	162	507	800
'25 Adj Bud	vs. '24	%	(0.1%)	(9.1%)	22.8%	(7.2%)	(1.1%)	14.5%	(1.5%)	3.6%	2.5%	(11.1%)	14.5%	2.7%	2.6%	2.3%
'25 Budget	vs. '24	%	(1.8%)	(6.7%)	15.1%	(12.0%)	2.9%	15.9%	0.8%	6.9%	5.7%	(12.1%)	14.9%	7.7%	2.0%	3.0%
Revenues																
2026 Budget	(\$k)	7,841	7,596	10,093	7,547	8,522	10,178	8,179	8,514	9,084	8,042	8,759	9,845		59,956	104,200
2025 Actual	(\$k)	7,543	7,307	9,709	7,225	8,158	9,744	7,793							57,479	-
2025 7+5 Fcst	(\$k)	7,543	7,307	9,709	7,225	8,158	9,744	7,793	8,110	8,653	7,809	8,505	9,544		57,479	100,100
2025 Adj. Budget	(\$k)	7,543	7,307	9,709	7,668	7,921	9,123	7,701	8,196	8,744	7,642	8,364	9,382		56,972	99,300
2025 Budget	(\$k)	7,416	7,502	9,100	7,271	8,238	9,236	7,880	8,458	9,017	7,556	8,389	9,837		56,643	99,900
2024	(\$k)	7,551	8,040	7,909	8,262	8,007	7,967	7,819	7,915	8,527	8,593	7,303	9,134		55,555	97,027
2023	(\$k)	7,115	7,013	8,936	6,905	7,802	9,148	7,220	8,016	8,609	7,277	9,450	7,765		54,139	95,256

Zoo, Arts, & Parks Tax

(0.1% tax to ZAP Fund and General Fund*)

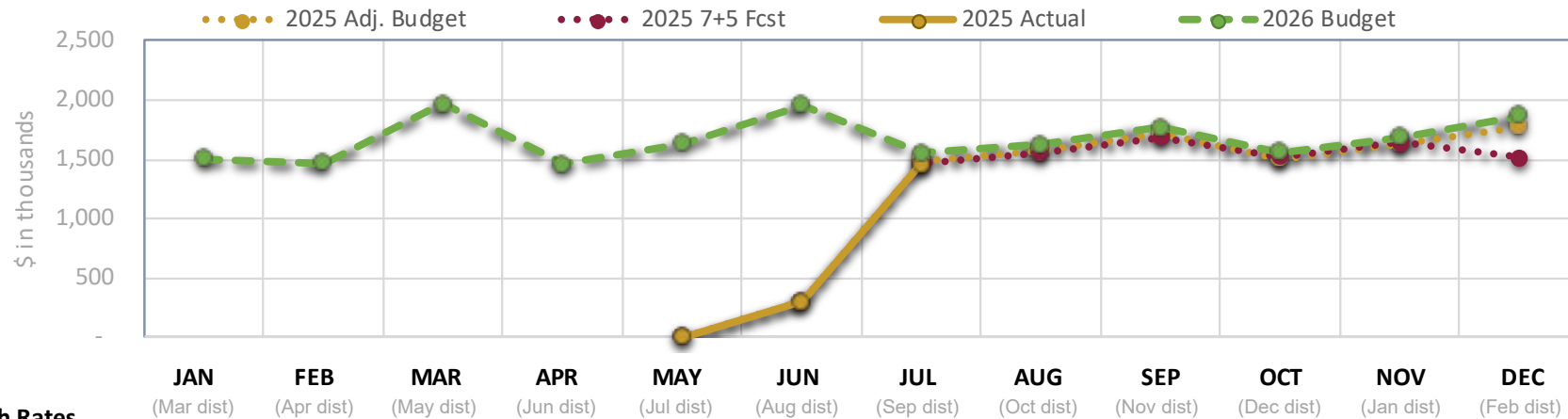


Variances & Growth Rates			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD JUL	FULL YEAR
			(Mar dist)	(Apr dist)	(May dist)	(Jun dist)	(Jul dist)	(Aug dist)	(Sep dist)	(Oct dist)	(Nov dist)	(Dec dist)	(Jan dist)	(Feb dist)		
'26 Budget	vs. '25 F	%	3.6%	3.6%	3.6%	4.1%	4.1%	4.1%	4.6%	4.6%	4.6%	2.6%	2.6%	2.6%		3.7%
		(\$k)	105	102	137	115	129	154	137	144	156	80	86	94		1,440
'25 Actual	vs. '25 AB	(\$k)	-	-	-	(187)	57	212	(5)	-	-	-	-	-	77	-
	vs. '24	%	(0.2%)	(9.6%)	24.0%	(13.3%)	(0.6%)	22.7%	(1.7%)	-	-	-	-	-	2.9%	-
'25 7+5F	vs. '24	%	(0.2%)	(9.6%)	24.0%	(13.3%)	(0.6%)	22.7%	(1.7%)	2.0%	1.0%	(9.6%)	16.0%	4.2%	2.9%	2.6%
	vs. '25 AB	(\$k)	-	-	-	(187)	57	212	(5)	(52)	(30)	73	31	61	77	160
'25 Adj Bud	vs. '24	%	(0.2%)	(9.6%)	24.0%	(7.5%)	(2.4%)	15.8%	(1.5%)	3.7%	1.9%	(11.8%)	14.9%	2.5%	2.5%	2.2%
'25 Budget	vs. '24	%	(1.9%)	(7.1%)	15.6%	(12.4%)	1.6%	17.9%	1.0%	7.2%	5.5%	(12.7%)	15.5%	8.4%	2.0%	3.0%
Revenues																
2026 Budget		(\$k)	3,030	2,930	3,936	2,913	3,264	3,914	3,108	3,249	3,536	3,122	3,368	3,730	23,095	40,100
2025 Actual		(\$k)	2,925	2,828	3,799	2,798	3,135	3,760	2,971						22,215	-
2025 7+5 Fcst		(\$k)	2,925	2,828	3,799	2,798	3,135	3,760	2,971	3,105	3,380	3,042	3,282	3,636	22,215	38,660
2025 Adj. Budget		(\$k)	2,925	2,828	3,799	2,985	3,078	3,548	2,976	3,157	3,410	2,969	3,251	3,574	22,139	38,500
2024		(\$k)	2,931	3,130	3,063	3,226	3,153	3,065	3,022	3,045	3,347	3,365	2,830	3,488	21,590	37,664
2023		(\$k)	2,761	2,745	3,505	2,665	3,007	3,591	2,791	3,099	3,373	2,825	3,695	2,966	21,064	37,023

* Approximately 70.5% to ZAP fund and 29.5% to General Fund for Recreation

Public Safety/Public Transportation Sales Tax

(0.05% portion of 0.2% tax to General Fund)



Variances & Growth Rates

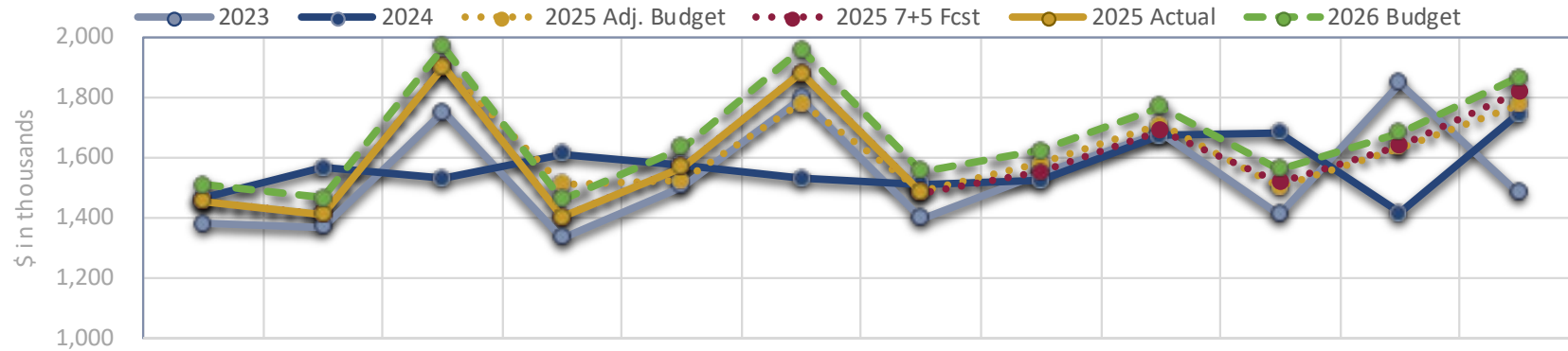
			JAN (Mar dist)	FEB (Apr dist)	MAR (May dist)	APR (Jun dist)	MAY (Jul dist)	JUN (Aug dist)	JUL (Sep dist)	AUG (Oct dist)	SEP (Nov dist)	OCT (Dec dist)	NOV (Jan dist)	DEC (Feb dist)	YTD JUL	FULL YEAR
'26 Budget	vs. '25 F	%					n.m.	554.9%	6.3%	4.6%	4.7%	2.6%	2.6%	23.1%		107.1%
		(\$k)	1,508	1,465	1,968	1,461	1,632	1,659	93	72	79	40	43	350		10,370
'25 Actual	vs. '25 AB	(\$k)	-	-	-	-	0	299	(26)	-	-	-	-	-	273	-

Revenues

2026 Budget	(\$k)	1,508	1,465	1,968	1,461	1,632	1,958	1,554	1,624	1,769	1,561	1,684	1,866	11,546	20,050
2025 Actual	(\$k)					0	299	1,461						1,760	-
2025 7+5 Fcst	(\$k)					0	299	1,461	1,552	1,690	1,521	1,641	1,516	1,760	9,680
2025 Adj. Budget	(\$k)							1,487	1,581	1,711	1,501	1,632	1,778	1,487	9,690
2024	(\$k)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Transportation Sales Tax

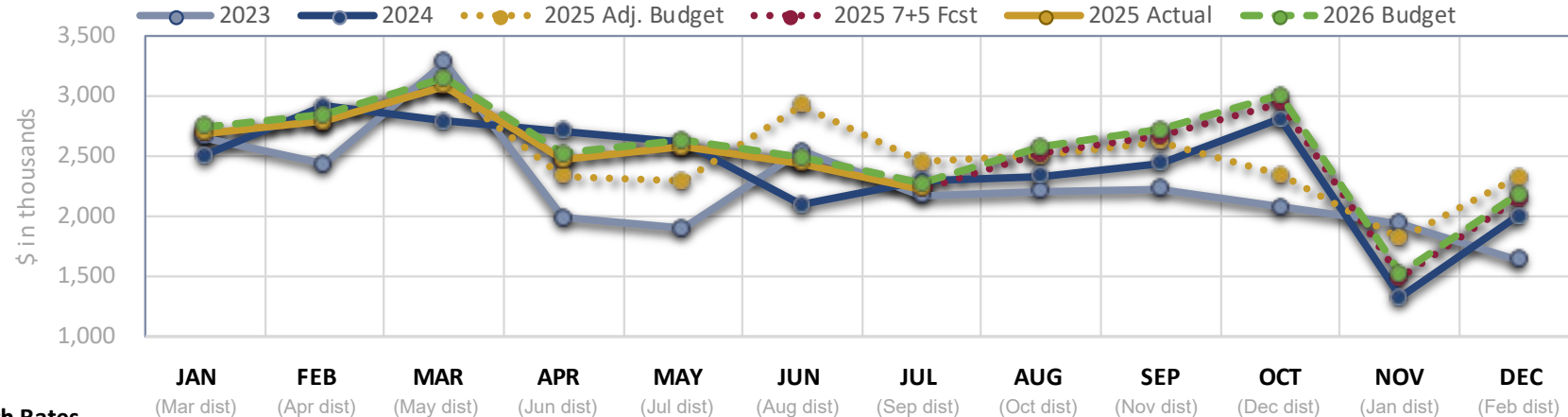
(20% of 0.25% tax to Transportation Fund)



			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD JUL	FULL YEAR
			(Mar dist)	(Apr dist)	(May dist)	(Jun dist)	(Jul dist)	(Aug dist)	(Sep dist)	(Oct dist)	(Nov dist)	(Dec dist)	(Jan dist)	(Feb dist)		
Variances & Growth Rates	'26 Budget	vs. '25 F	%	3.6%	3.6%	3.6%	4.1%	4.1%	4.1%	4.6%	4.6%	4.6%	2.6%	2.6%	2.6%	3.7%
			(\$k)	52	51	69	58	64	78	69	71	78	40	43	48	720
	'25 Actual	vs. '25 AB	(\$k)	-	-	-	(109)	46	101	(2)	-	-	-	-	-	36
		vs. '24	%	(0.7%)	(9.6%)	24.0%	(13.0%)	(0.6%)	22.8%	(1.7%)	-	-	-	-	-	2.9%
	'25 7+5F	vs. '24	%	(0.7%)	(9.6%)	24.0%	(13.0%)	(0.6%)	22.8%	(1.7%)	2.0%	1.0%	(9.6%)	16.0%	4.3%	2.9%
		vs. '25 AB	(\$k)	-	-	-	(109)	46	101	(2)	(28)	(19)	20	9	42	60
	'25 Adj Bud	vs. '24	%	(0.7%)	(9.6%)	24.0%	(6.3%)	(3.5%)	16.2%	(1.6%)	3.9%	2.1%	(10.8%)	15.3%	1.9%	2.5%
	'25 Budget	vs. '24	%	(2.2%)	(8.0%)	16.8%	(11.7%)	0.5%	18.2%	0.7%	7.5%	5.3%	(11.2%)	16.1%	6.6%	2.0%
Revenues																
	2026 Budget	(\$k)	1,508	1,465	1,968	1,461	1,632	1,958	1,554	1,624	1,769	1,561	1,684	1,866	11,546	20,050
	2025 Actual	(\$k)	1,456	1,414	1,899	1,403	1,568	1,880	1,485						11,106	-
	2025 7+5 Fcst	(\$k)	1,456	1,414	1,899	1,403	1,568	1,880	1,485	1,553	1,691	1,521	1,641	1,818	11,106	19,330
	2025 Adj. Budget	(\$k)	1,456	1,414	1,899	1,512	1,522	1,779	1,487	1,581	1,710	1,501	1,632	1,777	11,069	19,270
	2024	(\$k)	1,465	1,565	1,531	1,614	1,578	1,532	1,511	1,522	1,674	1,683	1,415	1,743	10,795	18,833
	2023	(\$k)	1,380	1,370	1,750	1,335	1,505	1,796	1,397	1,549	1,684	1,412	1,848	1,485	10,532	18,510

Transient Room Tax

(4.25% tax to Visitor Promotion Fund*)



Variances & Growth Rates

			JAN (Mar dist)	FEB (Apr dist)	MAR (May dist)	APR (Jun dist)	MAY (Jul dist)	JUN (Aug dist)	JUL (Sep dist)	AUG (Oct dist)	SEP (Nov dist)	OCT (Dec dist)	NOV (Jan dist)	DEC (Feb dist)	YTD JUL	FULL YEAR
'26 Budget	vs. '25 F	%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	1.8%		2.0%
		(\$k)	54	56	62	50	52	50	45	51	53	59	30	39		600
'25 Actual	vs. '25 AB	(\$k)	-	-	-	134	290	(483)	(217)	-	-	-	-	-	(275)	-
	vs. '24	%	7.5%	(4.2%)	10.3%	(8.6%)	(1.2%)	16.4%	(3.2%)	-	-	-	-	-	2.0%	-
'25 7+5F	vs. '24	%	7.5%	(4.2%)	10.3%	(8.6%)	(1.2%)	16.4%	(3.2%)	8.0%	9.0%	5.0%	12.0%	7.1%	2.0%	4.2%
	vs. '25 AB	(\$k)	-	-	-	134	290	(483)	(217)	15	48	599	(328)	(179)	(275)	(120)
'25 Adj Bud	vs. '24	%	7.5%	(4.2%)	10.3%	(13.6%)	(12.4%)	39.4%	6.2%	7.4%	7.1%	(16.4%)	36.7%	16.1%	2.6%	2.2%
'25 Budget	vs. '24	%	2.0%	(6.0%)	15.0%	(5.0%)	(13.0%)	26.8%	3.4%	4.6%	0.5%	(20.9%)	50.9%	(1.6%)	2.6%	2.2%

Revenues

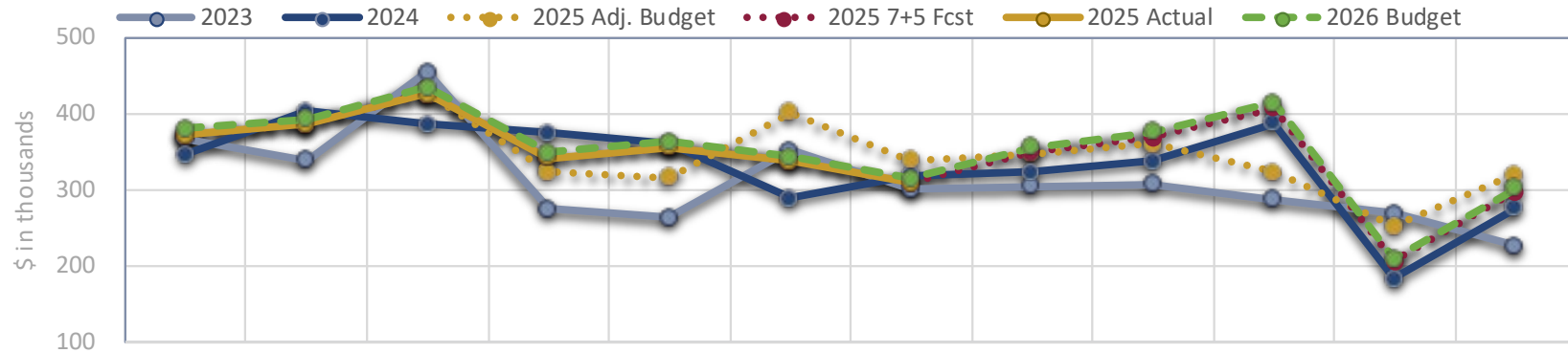
2026 Budget	(\$k)	2,744	2,846	3,143	2,522	2,629	2,488	2,274	2,571	2,719	3,002	1,520	2,182	18,646	30,640
2025 Actual	(\$k)	2,690	2,790	3,081	2,472	2,577	2,438	2,229						18,278	-
2025 7+5 Fcst	(\$k)	2,690	2,790	3,081	2,472	2,577	2,438	2,229	2,520	2,666	2,943	1,490	2,143	18,278	30,040
2025 Adj. Budget	(\$k)	2,690	2,790	3,081	2,338	2,287	2,921	2,446	2,505	2,618	2,344	1,818	2,322	18,553	30,160
2024	(\$k)	2,502	2,911	2,793	2,705	2,609	2,095	2,303	2,333	2,445	2,803	1,330	2,000	17,917	28,829
2023	(\$k)	2,656	2,429	3,281	1,988	1,900	2,541	2,175	2,208	2,224	2,077	1,942	1,635	16,971	27,056

* The state diverts 15% of the revenue from this 4.25% tax to another entity, through 6/30/2027 per §59-12-301. The dollar amounts shown here are net of that diversion.
Sales tax distributions and data are available from the State Tax Commission on a two-month lag.



Transient Room Tax - Supplemental

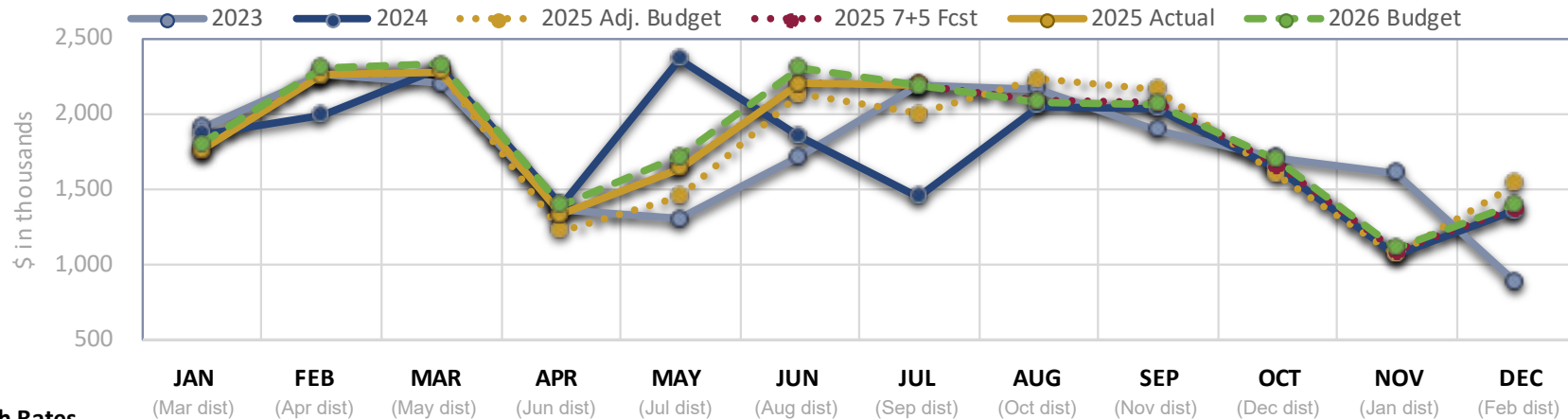
(0.5% tax to TRCC: Tourism, Recreation, Cultural & Convention Fund)



			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD JUL	FULL YEAR
			(Mar dist)	(Apr dist)	(May dist)	(Jun dist)	(Jul dist)	(Aug dist)	(Sep dist)	(Oct dist)	(Nov dist)	(Dec dist)	(Jan dist)	(Feb dist)		
Variances & Growth Rates																
'26 Budget	vs. '25 F	%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.1%	2.0%	1.9%	1.7%	1.9%	1.3%		1.9%
		(\$k)	8	8	9	7	7	6	7	7	7	7	4	4		80
'25 Actual	vs. '25 AB	(\$k)	-	-	-	18	40	(64)	(31)	-	-	-	-	-	(37)	-
	vs. '24	%	7.5%	(4.2%)	10.3%	(8.6%)	(1.2%)	16.4%	(3.2%)	-	-	-	-	-	2.0%	-
'25 7+5F	vs. '24	%	7.5%	(4.2%)	10.3%	(8.6%)	(1.2%)	16.4%	(3.2%)	8.1%	9.0%	5.2%	11.9%	7.7%	2.0%	4.3%
	vs. '25 AB	(\$k)	-	-	-	18	40	(64)	(31)	2	9	84	(46)	(22)	(37)	(10)
'25 Adj Bud	vs. '24	%	7.5%	(4.2%)	10.3%	(13.5%)	(12.2%)	38.7%	6.4%	7.4%	6.4%	(16.5%)	36.9%	15.6%	3.5%	4.5%
'25 Budget	vs. '24	%	1.9%	(5.9%)	15.1%	(4.9%)	(13.1%)	26.9%	3.5%	4.7%	0.5%	(20.9%)	51.0%	(1.8%)	2.6%	2.3%
Revenues																
2026 Budget	(\$k)		380	394	435	349	364	344	315	356	376	415	210	302	2,581	4,240
2025 Actual	(\$k)		372	386	426	342	357	338	308						2,530	-
2025 7+5 Fcst	(\$k)		372	386	426	342	357	338	308	349	369	408	206	298	2,530	4,160
2025 Adj. Budget	(\$k)		372	386	426	324	317	402	339	347	360	324	252	320	2,567	4,170
2024	(\$k)		346	403	387	374	361	290	319	323	338	388	184	277	2,480	3,990
2023	(\$k)		368	339	454	275	263	352	301	306	308	287	269	226	2,352	3,748

Car Rental Tax

(3% & 4% tax to TRCC Fund)



Variances & Growth Rates

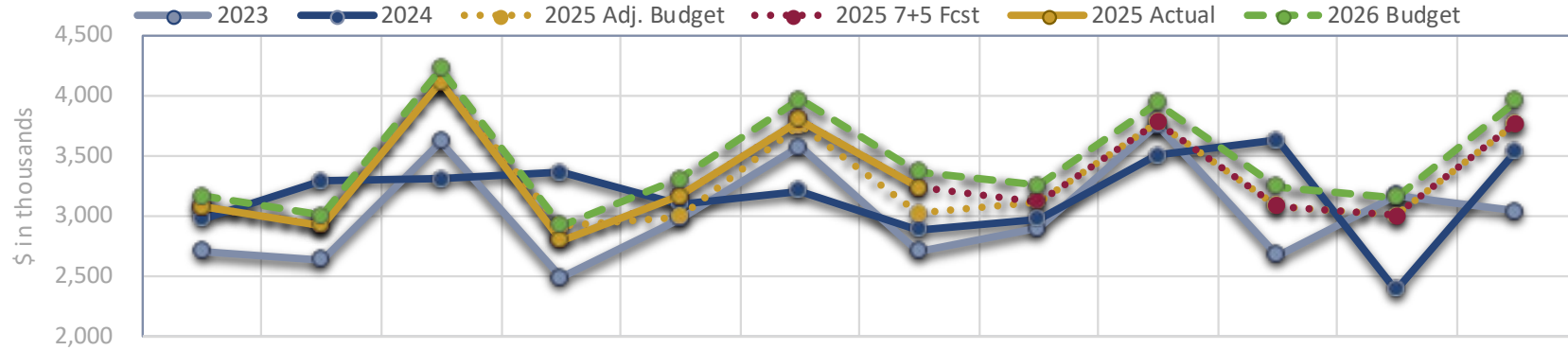
			JAN (Mar dist)	FEB (Apr dist)	MAR (May dist)	APR (Jun dist)	MAY (Jul dist)	JUN (Aug dist)	JUL (Sep dist)	AUG (Oct dist)	SEP (Nov dist)	OCT (Dec dist)	NOV (Jan dist)	DEC (Feb dist)
'26 Budget	vs. '25 F	%	2.2%	2.2%	2.2%	4.7%	4.7%	4.7%	(0.1%)	(0.1%)	(0.1%)	1.9%	1.8%	1.8%
		(\$k)	39	49	50	62	77	103	(2)	(2)	(2)	31	20	25
'25 Actual	vs. '25 AB	(\$k)	-	-	-	106	185	74	192	-	-	-	-	-
	vs. '24	%	(5.7%)	13.1%	(1.0%)	(4.5%)	(30.8%)	19.2%	50.9%	-	-	-	-	-
'25 7+5F	vs. '24	%	(5.7%)	13.1%	(1.0%)	(4.5%)	(30.8%)	19.2%	50.9%	1.5%	1.5%	1.5%	1.5%	1.6%
	vs. '25 AB	(\$k)	-	-	-	106	185	74	192	(142)	(95)	62	20	(162)
'25 Adj Bud	vs. '24	%	(5.7%)	13.1%	(1.0%)	(12.1%)	(38.6%)	15.2%	37.7%	8.4%	6.2%	(2.3%)	(0.3%)	13.5%
'25 Budget	vs. '24	%	5.9%	4.3%	(0.5%)	3.7%	(32.4%)	4.8%	43.0%	8.5%	5.9%	(1.9%)	(8.5%)	29.1%

Revenues

2026 Budget	(\$k)	1,799	2,304	2,326	1,393	1,713	2,306	2,189	2,082	2,068	1,691	1,107	1,402	14,030	22,380
2025 Actual	(\$k)	1,760	2,255	2,276	1,331	1,636	2,203	2,191						13,652	-
2025 7+5 Fcst	(\$k)	1,760	2,255	2,276	1,331	1,636	2,203	2,191	2,084	2,070	1,660	1,087	1,377	13,652	21,930
2025 Adj. Budget	(\$k)	1,760	2,255	2,276	1,225	1,451	2,129	1,999	2,226	2,165	1,598	1,067	1,539	13,095	21,690
2024	(\$k)	1,866	1,994	2,299	1,393	2,363	1,848	1,452	2,053	2,040	1,636	1,070	1,356	13,215	21,370
2023	(\$k)	1,909	2,263	2,201	1,363	1,304	1,716	2,188	2,162	1,893	1,712	1,612	884	12,946	21,208
														557	-
														3.3%	-
														3.3%	2.6%
														557	240
														(0.9%)	1.5%
														1.4%	3.5%

Restaurant Tax

(1% tax to TRCC Fund)

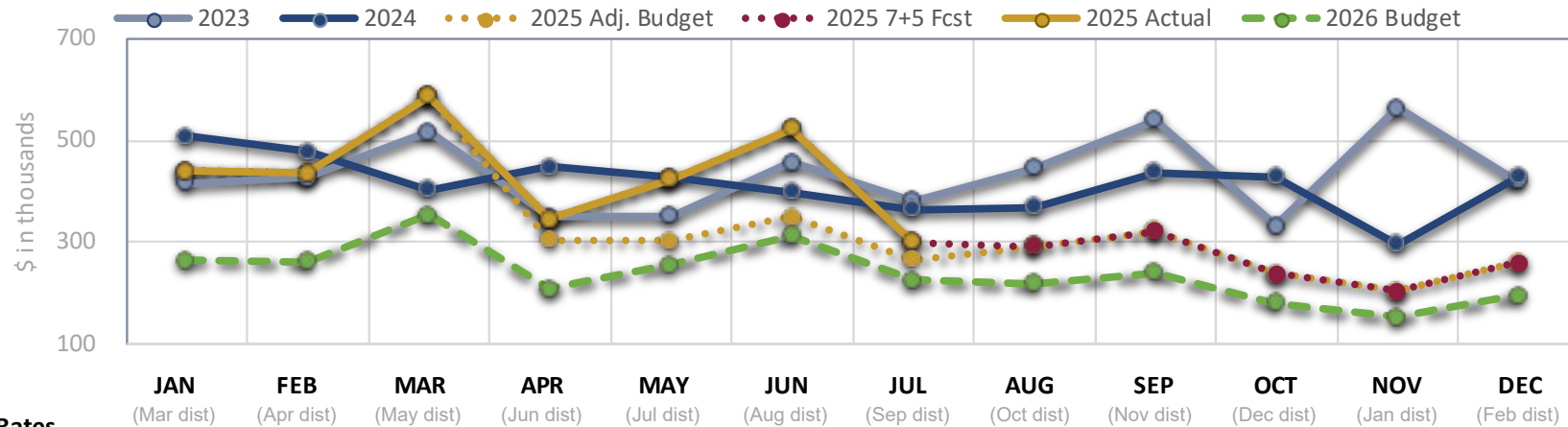


Variances & Growth Rates			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD JUL	FULL YEAR
			(Mar dist)	(Apr dist)	(May dist)	(Jun dist)	(Jul dist)	(Aug dist)	(Sep dist)	(Oct dist)	(Nov dist)	(Dec dist)	(Jan dist)	(Feb dist)		
'26 Budget	vs. '25 F	%	2.8%	2.8%	2.8%	4.5%	4.5%	4.5%	4.2%	4.2%	4.2%	5.0%	5.0%	5.0%		4.1%
		(\$k)	86	82	115	126	142	170	135	131	158	155	150	189		1,640
'25 Actual	vs. '25 AB	(\$k)	-	-	-	(110)	171	45	214	-	-	-	-	-	319	-
	vs. '24	%	3.2%	(11.1%)	24.3%	(16.7%)	2.3%	18.3%	11.8%	-	-	-	-	-	4.4%	-
'25 7+5F	vs. '24	%	3.2%	(11.1%)	24.3%	(16.7%)	2.3%	18.3%	11.8%	4.8%	8.1%	(14.9%)	25.9%	6.5%	4.4%	4.5%
	vs. '25 AB	(\$k)	-	-	-	(110)	171	45	214	(1)	1	-	-	1	319	320
'25 Adj Bud	vs. '24	%	3.2%	(11.1%)	24.3%	(13.4%)	(3.3%)	16.9%	4.4%	4.8%	8.1%	(14.9%)	25.9%	6.5%	2.9%	3.6%
'25 Budget	vs. '24	%	(0.5%)	(9.7%)	22.0%	(15.7%)	5.8%	25.3%	8.8%	9.4%	13.3%	(20.4%)	22.3%	6.0%	5.0%	4.9%
Revenues																
2026 Budget	(\$k)		3,162	3,006	4,225	2,928	3,311	3,968	3,368	3,253	3,942	3,243	3,157	3,957	23,968	41,520
2025 Actual	(\$k)		3,076	2,924	4,110	2,802	3,169	3,798	3,233						23,111	-
2025 7+5 Fcst	(\$k)		3,076	2,924	4,110	2,802	3,169	3,798	3,233	3,122	3,784	3,088	3,007	3,768	23,111	39,880
2025 Adj. Budget	(\$k)		3,076	2,924	4,110	2,912	2,998	3,753	3,019	3,123	3,783	3,088	3,007	3,767	22,792	39,560
2024	(\$k)		2,981	3,290	3,307	3,363	3,099	3,211	2,892	2,979	3,500	3,629	2,388	3,538	22,143	38,178
2023	(\$k)		2,708	2,636	3,622	2,487	2,976	3,576	2,714	2,900	3,757	2,676	3,175	3,041	20,719	36,266



Local Option Sales Tax

(1% tax to Unincorporated Municipal Services Fund)



Variances & Growth Rates

			JAN (Mar dist)	FEB (Apr dist)	MAR (May dist)	APR (Jun dist)	MAY (Jul dist)	JUN (Aug dist)	JUL (Sep dist)	AUG (Oct dist)	SEP (Nov dist)	OCT (Dec dist)	NOV (Jan dist)	DEC (Feb dist)	YTD JUL	FULL YEAR
'26 Budget	vs. '25 F	%	(40.0%)	(39.8%)	(39.9%)	(39.9%)	(40.0%)	(39.9%)	(24.9%)	(25.0%)	(24.9%)	(24.7%)	(25.0%)	(24.3%)	(38.4%)	(34.3%)
		(\$k)	(176)	(173)	(234)	(138)	(170)	(209)	(74)	(73)	(80)	(59)	(51)	(63)	(1,174)	(1,500)
'25 Actual	vs. '25 AB	(\$k)	-	-	-	42	123	174	33	-	-	-	-	-	372	-
	vs. '24	%	(13.2%)	(9.1%)	45.8%	(22.6%)	(0.4%)	31.0%	(18.1%)	-	-	-	-	-	0.9%	-
'25 7+5F	vs. '24	%	(13.2%)	(9.1%)	45.8%	(22.6%)	(0.4%)	31.0%	(18.1%)	(21.0%)	(26.6%)	(44.3%)	(31.2%)	(39.6%)	0.9%	(12.4%)
	vs. '25 AB	(\$k)	-	-	-	42	123	174	33	-	-	-	-	(2)	372	370
'25 Adj Bud	vs. '24	%	(13.2%)	(9.1%)	45.8%	(32.0%)	(29.2%)	(12.5%)	(27.2%)	(21.0%)	(26.6%)	(44.3%)	(31.2%)	(39.1%)	(11.4%)	(19.8%)
'25 Budget	vs. '24	%	(36.3%)	(30.3%)	(4.2%)	(35.1%)	(24.3%)	(14.2%)	(16.6%)	(8.0%)	(15.4%)	(36.4%)	12.3%	(11.0%)	(23.9%)	(19.8%)

Revenues

2026 Budget	(\$k)	264	262	353	208	255	314	225	219	241	180	153	196	1,881	2,870
2025 Actual	(\$k)	440	435	587	346	425	523	299						3,055	-
2025 7+5 Fcst	(\$k)	440	435	587	346	425	523	299	292	321	239	204	259	3,055	4,370
2025 Adj. Budget	(\$k)	440	435	587	304	302	349	266	292	321	239	204	261	2,683	4,000
2024	(\$k)	507	479	403	447	426	399	366	369	437	429	296	428	3,027	4,987
2023	(\$k)	415	426	516	351	353	456	381	446	540	333	562	420	2,897	5,198