

METRIC CARD 1

Commercial Collection Rate

THE NUMBERS

- FY24 commercial real-property collection rate: 96.4%
- FY26 year-to-date collection rate: 91.8%
- Largest single decline is concentrated in the downtown commercial corridor

CONTEXT NOTE

Three downtown retail parcels have gone delinquent in the last two quarters after a long-time anchor tenant closed.

YOUR TRANSLATION

1. Metric: _____
2. Trend: _____
3. Implication: _____

METRIC CARD 2

Sales Tax Revenue Trend

THE NUMBERS

- County sales tax receipts, year-over-year growth: +4.1% (FY23), +2.6% (FY24), +0.4% (FY25 YTD)
- Growth has slowed for six consecutive quarters

CONTEXT NOTE

A new regional outlet mall opened just across the county line eighteen months ago.

YOUR TRANSLATION

1. Metric: _____
2. Trend: _____
3. Implication: _____

METRIC CARD 3

Bond & Debt Schedule

THE NUMBERS

- \$18.2M in general obligation bonds matures in 3 years
- Current debt service is 11% of the general fund budget; policy ceiling is 15%
- No new debt is currently scheduled

CONTEXT NOTE

The Board is discussing a new capital project that would require issuing additional debt within the next 24 months.

YOUR TRANSLATION

1. Metric: _____
2. Trend: _____
3. Implication: _____

METRIC CARD 4

Investment Income Yield

THE NUMBERS

- Portfolio yield: 4.8% (FY24) → 3.6% (FY26 YTD, projected)
- Investment income funds roughly 6% of the general fund budget

CONTEXT NOTE

The Federal Reserve has signaled further rate cuts over the next two quarters.

YOUR TRANSLATION

1. Metric: _____
2. Trend: _____
3. Implication: _____

METRIC CARD 5

Building Permit Revenue

THE NUMBERS

- New residential permit revenue: down 22% year-over-year
- Commercial permit revenue: flat

CONTEXT NOTE

Permit revenue is often an early indicator of property tax growth 12–18 months out.

YOUR TRANSLATION

1. Metric: _____
2. Trend: _____
3. Implication: _____

METRIC CARD 6

Delinquent Parcel Count

THE NUMBERS

- Parcels 90+ days delinquent: 412 (FY24) → 587 (FY26 YTD)
- 43% of the increase is concentrated in one township

CONTEXT NOTE

A major regional employer in that township announced a workforce reduction eight months ago.

YOUR TRANSLATION

1. Metric: _____
2. Trend: _____
3. Implication: _____

METRIC CARD 7

State Revenue-Sharing Formula

THE NUMBERS

- Proposed state formula change would reduce the county's revenue-sharing allocation by an estimated 6–9%
- Effective date: start of next state fiscal year

CONTEXT NOTE

The change is still moving through the state legislature and is not yet final.

YOUR TRANSLATION

1. Metric: _____

2. Trend: _____

3. Implication: _____

METRIC CARD 8

Variable-Rate Debt Exposure

THE NUMBERS

- 22% of outstanding county debt is variable-rate
- A 1-point rate increase adds approximately \$340,000 in annual debt service

CONTEXT NOTE

Rates have been volatile over the past year with no clear direction from the Fed.

YOUR TRANSLATION

1. Metric: _____

2. Trend: _____

3. Implication: _____