

Budget Update

March 24, 2026

2:04 p.m.

Present: Commissioner Pollock, Commissioner Swope, County Manager Ryan Barrett, Becky Butler, Grace Jimenez

Guest(s):

Recorder: Rieva Lester

Public comment: None.

Becky Butler provided the following updates:

2026 budget

- Sales and use tax totals for January will be available the last week of March.
- Staff is prepping 2027 salary / benefit worksheets and projecting 2028 totals.
- Staff is updating the financial forecast based on revenue projections and unspent fund trends.
- HB 2442 has been sent to the governor. It does the following:
 - Authorizes a new local sales and use tax of 0.01 percent to fund services for children and families.
 - Extends the maximum length that a levy lid lift may be approved for by voters.
 - Authorizes a new county property tax levy for public health clinic.
 - Allows Veterans' assistance, developmental disabilities and mental health levies to be levied outside of the aggregate property tax rate limit applicable to local districts.
- \$326,000 in LATCF funds remains unspent and is not yet obligated.

2025 year-end

- General Fund shows revenues totaling \$49,195,101 and expenditures totaling \$47,621,558 as of March 24, resulting in a \$1.5 million change in ending fund balance (\$17.1 million total). This marks the highest fund balance in more than 20 years (next highest was \$15.8 million in 2007). The totals reflect \$1.4 million in excess revenue and \$2.3 million in unspent expenditures.

2026 Budget Amendment

- Adding the \$300,000 for the reduction in revenue from traffic increases the budgeted use of reserves to \$3.4 million.

Risk Updates

- Staff working on confined space protocols, training, a fall protection plan, Parks signage, tree maintenance and Biometrics screening for the jail.

Claims and torts

- Workers' compensation: nine open claims (includes two pensions).
- Torts: 22 open claims.
- Lawsuits (2020-2026): Five, not including Public Records Requests or land use petition act.
- Claims: five year-to-date for 2026 (compared to 24 total in 2025 and 33 in 2024).

Broadband

- All construction is complete.
- Waiting on some Public Works requests due to water in ditches.
- ToledoTel is working on Department of Revenue audits.
- Staff working on a full report to submit to the Board in May.
- Spent \$25.5 million of the \$27 million awarded for the project.

Staffing

- First-round interview for Budget / Risk position will take place the second week of April.

Meeting adjourned at 2:37 p.m.