

2024 Recommended Budget





- Location of Materials
- 2024 Recommended Budget
- Budget Calendar
- Questions and Comments

Thank You!!

First off, THANK YOU everyone for taking the time to attend today and for participating in the budget process.

MATERIALS

This presentation and a PDF of the Recommended Budget and the supporting plan accounts are available on the Budget Department web page.

<https://www.greenecountymo.gov/budget/>

In addition, each Officeholder and Department Head should have received an excel file of the expenditure lines related to your Office or Department. Please email us for additional items or with questions.

TODAY

50.540. Offices to prepare estimates of expenditures and revenues — duties of budget officer — hearings. 4. The budget officer shall then prepare the budget document in the form prescribed by section [50.550](#), and transmit it to the county commission not later than November fifteenth in counties of class one, ...

50.550. Annual budget shall present a complete financial plan — county law enforcement restitution fund authorized. — 1. The annual budget shall present a complete financial plan for the ensuing budget year. It shall set forth all proposed expenditures for the administration, operation and maintenance of all offices, departments, commissions, courts and institutions; the actual or estimated operating deficits or surpluses from prior years; all interest and debt redemption charges during the year and expenditures for capital projects.

2. The budget shall contain adequate provisions for the expenditures necessary ... for the cost of holding elections and for the costs of holding circuit court in the county that are chargeable against the county, for the repair and upkeep of bridges other than on state highways and not in any special road district, and for the salaries, office expenses and deputy and clerical hire of all county officers and agencies. ...

What has been done?

We have estimated the ending cash balances for 2023 for each fund. This has given us a beginning point for the 2024 year. With this beginning point, we can apply the estimated fiscal revenues, transfers, expenditures, and possible savings to come up with ending 2024 balances for each fund. With this information, we not only know whether the budget plan works on a fiscal basis, we can determine how much is possible to be added to the budget.

The recommended budget includes:

- Mid-year step for eligible employees
- 5% increase in sales tax from anticipated ending 2022 sales tax

Typically not in the recommended budget:

- Requests for new positions or changes to a position
- Requests for new capital items
- Requests for increases in operating lines

Early Actions by Commission:

While I have kept Commission apprised of our progress; they have not taken any actions. At this time, the budget process is turned over to their direct input.

FUND #	101	201	202	203	204
FUND DESCRIPTION	General Revenue	Road and Bridge	Assessment	Real Property Improvement	E-911
Est. Cash Bal., January 1, 2024	34,391,028.52	47,695,939.76	5,322,474.94	0.00	8,423,705.19
Total Estimated Revenues	96,174,491.21	43,135,201.63	2,793,125.00	0.00	9,696,096.90
Net Transfers	(16,704,616.47)	(106,050.00)	0.00	7,625,000.00	(3,000.00)
Total Available	113,860,903.26	90,725,091.39	8,115,599.94	7,625,000.00	18,116,802.09
Total Expenditures	(85,924,626.27)	(39,695,173.74)	(2,951,151.17)	(7,625,000.00)	(9,564,204.00)
Projected Savings	3,455,506.99	1,300,000.00	260,000.00	0.00	349,915.00
Est. Balance, December 31, 2024	31,391,783.98	52,329,917.65	5,424,448.77	0.00	8,902,513.09
Current year change	(2,999,244.54)	4,633,977.89	101,973.83	0.00	478,807.90

101 summary of changes provided in later slides. 201 Increases in TIFs, insurance, training, and contingency. Decreases in statutory paving. 202 Increase in insurance. 203 same. 204 increase in insurance and contingency.

FUND #	205	206	207	208	223
FUND DESCRIPTION	Sewer District	Law Enforcement Sales Tax I	Park Sales Tax	Senior Services Fund	31st Judicial Circuit Surcharge
Est. Cash Bal., January 1, 2024	9,849.26	419,643.51	0.00	1,426,619.83	106,070.60
Total Estimated Revenues	34,643.91	29,532,270.42	18,803,836.00	3,200,045.00	59,300.00
Net Transfers	0.00	0.00	(549,801.72)	0.00	(165,370.60)
Total Available	44,493.17	29,951,913.93	18,254,034.28	4,626,664.83	0.00
Total Expenditures	(270,468.00)	(29,254,560.85)	(18,254,034.28)	(3,500,045.00)	0.00
Projected Savings	262,868.00	77,911.99	0.00	300,000.00	0.00
Est. Balance, December 31, 2024	36,893.17	775,265.07	0.00	1,426,619.83	0.00
Current year change	27,043.91	355,621.56	0.00	0.00	(106,070.60)

205 same. 206 differences provided in later slides. 207 Increase in TIF. 208 same. 223 reduced transfer out.

FUND #	226	232	236	238	239
FUND DESCRIPTION	Federal Stimulus Fund	LEPC Fund	Prosecuting Attorney Training Fund	Courthouse Administration	Shelter for Victims Fund
Est. Cash Bal., January 1, 2024	36,221,254.72	61,660.87	17,566.78	1,880.19	33,746.40
Total Estimated Revenues	423,720.00	26,682.53	12,000.00	145.00	50,793.00
Net Transfers	0.00	0.00	0.00	0.00	0.00
Total Available	36,644,974.72	88,343.40	29,566.78	2,025.19	84,539.40
Total Expenditures	(20,685,000.00)	(23,370.00)	(12,000.00)	(1,950.00)	(50,000.00)
Projected Savings	0.00	0.00	0.00	0.00	0.00
Est. Balance, December 31, 2024	15,959,974.72	64,973.40	17,566.78	75.19	34,539.40
Current year change	(20,261,280.00)	3,312.53	0.00	(1,805.00)	793.00

226 same. 232 same. 236 same. 238 same. 239 same.

FUND #	242	243	245	246	253
FUND DESCRIPTION	Sheriff's Federal Grants	Sheriff DARE Project Fund	Sheriff K-9 Fund	Sheriff Training Fund	Employee Appreciation
Est. Cash Bal., January 1, 2024	113,956.77	14,945.60	10,965.77	22,926.04	7,730.63
Total Estimated Revenues	885,735.91	500.00	20,000.00	11,000.00	0.00
Net Transfers	0.00	0.00	0.00	0.00	0.00
Total Available	999,692.68	15,445.60	30,965.77	33,926.04	7,730.63
Total Expenditures	(885,735.91)	(9,000.00)	(20,000.00)	(11,000.00)	0.00
Projected Savings	0.00	0.00	0.00	0.00	0.00
Est. Balance, December 31, 2024	113,956.77	6,445.60	10,965.77	22,926.04	7,730.63
Current year change	0.00	(8,500.00)	0.00	0.00	0.00

242 same. 243 same. 245 same. 246 same. 253 same.

FUND #	254	301	
FUND DESCRIPTION	School Fund	Bond Fund	Grand Total
Est. Cash Bal., January 1, 2024	1,497,599.23	37,343,855.07	178,241,244.17
Total Estimated Revenues	5,468,500.00	328,970.00	214,278,990.45
Net Transfers	0.00	9,833,838.79	0.00
Total Available	6,966,099.23	47,506,663.86	392,520,234.62
Total Expenditures	(5,468,500.00)	(17,682,437.50)	(246,184,237.08)
Projected Savings	0.00	0.00	6,425,951.98
Est. Balance, December 31, 2024	1,497,599.23	29,824,226.36	152,761,949.52
Current year change	0.00	(7,519,628.71)	(25,479,294.65)

254 same. 301 transfers in reduced.

Discretionary Funds listed for informational purposes:

Fund 222 – Drug Court

Fund 224 – Circuit Court Office

Fund 227 – Inmate Security

Fund 228 – Juvenile Incentive

Fund 231 – PA Forfeiture

Fund 233 – Collector Tax Maintenance

Fund 234 – PA Administrative Handling Cost

Fund 235 – Prosecuting Attorney Delinquent Tax

Fund 237 – Recorder's User

Fund 241 – Sheriff Fee

Fund 244 – Sheriff Justice Forfeiture

Fund 247 – Sheriff Post Commission

Fund 248 – Sheriff Revolving

Fund 249 – Special Election

Fund 251 – Election Services

Fund 252 – PA Contingency

Fund 206 – LEST

Fund	Fund Name	Office Holder	Exp Type	2022 Actual	2023 Budget	2024 Requested	2024 Recomm.	Recomm less Req
206	LEST	Courts/Juvenile	Personnel	1,295,064.49	1,541,480.38	1,625,303.69	1,558,239.82	-67,063.87
			Operations	0.00	0.00	0.00	0.00	0.00
			Capital	10,280.00	20,600.00	1,200.00	1,200.00	0.00
			TOTAL	1,305,344.49	1,562,080.38	1,626,503.69	1,559,439.82	-67,063.87
206	LEST	Prosecuting Atty	Personnel	1,157,535.67	1,450,109.56	1,616,531.46	1,400,526.92	-216,004.54
			Operations	25,804.93	26,898.03	28,507.11	27,000.57	-1,506.54
			Capital	28,311.68	0.00	0.00	0.00	0.00
			TOTAL	1,211,652.28	1,477,007.59	1,645,038.57	1,427,527.49	-217,511.08
206	LEST	Sheriff	Personnel	11,218,390.30	9,403,645.48	11,164,830.56	9,898,632.56	-1,266,198.00
			Operations	1,588,140.15	2,964,427.48	3,547,157.32	3,093,766.43	-453,390.89
			Capital	38,049.73	70,185.87	113,575.51	0.00	-113,575.51
			TOTAL	12,844,580.18	12,438,258.83	14,825,563.39	12,992,398.99	-1,833,164.40
206	LEST	Commission	Personnel	122,323.93	353,438.97	382,348.44	365,057.65	-17,290.79
			Operations	12,113,034.03	12,532,681.04	12,806,825.93	12,907,736.90	100,910.97
			Capital	265,531.82	1,346,745.00	1,458,650.00	2,400.00	-1,456,250.00
			TOTAL	12,500,889.78	14,232,865.01	14,647,824.37	13,275,194.55	-1,372,629.82
206	LEST	ALL OFFICES	Personnel:	13,793,314.39	12,748,674.39	14,789,014.15	13,222,456.95	-1,566,557.20
			Operations:	13,726,979.11	15,524,006.55	16,382,490.36	16,028,503.90	-353,986.46
			Capital:	342,173.23	1,437,530.87	1,573,425.51	3,600.00	-1,569,825.51
			TOTAL	27,862,466.73	29,710,211.81	32,744,930.02	29,254,560.85	-3,490,369.17

Fund – General Revenue

Fund Name	Office Holder	Exp Type	2022 Actual	2023 Budget	2024 Requested	2024 Recomm.	Recomm less Req
Gen Revenue	Courts/Juvenile	Personnel	5,436,992.00	6,362,428.38	6,999,003.70	6,715,479.86	-283,523.84
		Operations	2,742,476.63	3,200,843.06	3,335,704.68	3,335,704.68	0.00
		Capital	48,680.29	88,268.78	83,800.00	83,800.00	0.00
		TOTAL	8,228,148.92	9,651,540.22	10,418,508.38	10,134,984.54	-283,523.84
Gen Revenue	Prosecuting Atty	Personnel	5,623,335.89	6,727,410.87	7,489,259.06	6,693,133.69	-796,125.37
		Operations	546,951.37	993,800.47	834,305.16	646,580.31	-187,724.85
		Capital	5,662.31	12,000.00	2,000.00	0.00	-2,000.00
		TOTAL	6,175,949.57	7,733,211.34	8,325,564.22	7,339,714.00	-985,850.22
Gen Revenue	Sheriff	Personnel	28,151,566.31	32,622,960.97	40,324,300.73	34,480,289.58	-5,844,011.15
		Operations	2,123,819.16	343,624.58	434,235.66	315,193.76	-119,041.90
		Capital	70,254.77	16,149.81	439,118.06	0.00	-439,118.06
		TOTAL	30,345,640.24	32,982,735.36	41,197,654.45	34,795,483.34	-6,402,171.11
Gen Revenue	Auditor	Personnel	442,246.57	505,782.30	557,314.03	533,976.27	-23,337.76
		Operations	12,640.07	9,384.00	9,065.00	5,065.00	-4,000.00
		Capital	0.00	0.00	0.00	0.00	0.00
		TOTAL	454,886.64	515,166.30	566,379.03	539,041.27	-27,337.76
Gen Revenue	Collector	Personnel	481,380.29	594,525.56	648,109.98	603,178.17	-44,931.81
		Operations	273,483.88	240,674.18	240,674.00	240,674.00	0.00
		Capital	0.00	0.00	0.00	0.00	0.00
		TOTAL	754,864.17	835,199.74	888,783.98	843,852.17	-44,931.81
Gen Revenue	County Clerk	Personnel	880,824.23	953,741.82	1,062,652.05	981,448.22	-81,203.83
		Operations	506,548.61	338,219.00	1,187,317.03	824,216.96	-363,100.07
		Capital	122,290.60	0.00	0.00	0.00	0.00
		TOTAL	1,509,663.44	1,291,960.82	2,249,969.08	1,805,665.18	-444,303.90

Fund – General Revenue

Fund Name	Office Holder	Exp Type	2022 Actual	2023 Budget	2024 Requested	2024 Recomm.	Recomm less Req
Gen Revenue	Public Admin	Personnel	667,471.97	768,239.52	832,939.66	778,389.97	-54,549.69
		Operations	10,529.78	18,600.00	23,800.00	21,200.00	-2,600.00
		Capital	26,729.63	4,500.00	0.00	0.00	0.00
		TOTAL	704,731.38	791,339.52	856,739.66	799,589.97	-57,149.69
Gen Revenue	Recorder	Personnel	530,784.97	574,346.82	612,922.05	587,391.47	-25,530.58
		Operations	0.00	0.00	0.00	0.00	0.00
		Capital	0.00	0.00	0.00	0.00	0.00
		TOTAL	530,784.97	574,346.82	612,922.05	587,391.47	-25,530.58
Gen Revenue	Treasurer	Personnel	248,578.58	280,690.37	283,659.31	271,851.50	-11,807.81
		Operations	3,191.14	3,600.00	3,600.00	3,300.00	-300.00
		Capital	0.00	0.00	1,000.00	0.00	-1,000.00
		TOTAL	251,769.72	284,290.37	288,259.31	275,151.50	-13,107.81
Gen Revenue	Commission	Personnel	9,915,896.51	12,297,130.33	13,025,903.54	11,950,936.96	-1,074,966.58
		Operations	11,791,077.57	13,958,266.14	19,095,214.03	16,782,815.87	-2,312,398.16
		Capital	6,531,355.83	1,922,434.36	1,560,032.87	70,000.00	-1,490,032.87
		TOTAL	28,238,329.91	28,177,830.83	33,681,150.44	28,803,752.83	-4,877,397.61
Gen Revenue	ALL OFFICES	Personnel:	52,379,077.32	61,687,256.94	71,836,064.11	63,596,075.69	-8,239,988.42
		Operations:	18,010,718.21	19,107,011.43	25,163,915.56	22,174,750.58	-2,989,164.98
		Capital:	6,804,973.43	2,043,352.95	2,085,950.93	153,800.00	-1,932,150.93
		TOTAL	77,194,768.96	82,837,621.32	99,085,930.60	85,924,626.27	-13,161,304.33

Gen Rev – Commission Departments

Dept	Exp Type	2022 Act	2023 Bud	2024 Req	2024 Rec	Recomm less Req
Commission	Personnel	347,095.58	372,329.21	391,800.39	375,197.69	-16,602.70
Commission	Operations	83,209.07	123,600.00	91,000.00	73,050.00	-17,950.00
Commission	Capital	397.18	0.00	0.00	0.00	0.00
		430,701.83	495,929.21	482,800.39	448,247.69	-34,552.70
PIO	Personnel	109,601.39	145,279.79	85,965.92	81,905.62	-4,060.30
PIO	Operations	7,391.08	17,600.00	14,750.00	8,750.00	-6,000.00
PIO	Capital	0.00	0.00	0.00	0.00	0.00
		116,992.47	162,879.79	100,715.92	90,655.62	-10,060.30
Budget	Personnel	319,635.29	339,383.41	253,240.61	242,650.07	-10,590.54
Budget	Operations	5,826.22	65,800.00	950.00	800.00	-150.00
Budget	Capital	0.00	4,680.00	0.00	0.00	0.00
		325,461.51	409,863.41	254,190.61	243,450.07	-10,740.54
HR	Personnel	363,011.07	388,234.22	416,935.24	398,637.90	-18,297.34
HR	Operations	11,495.33	17,225.00	15,450.00	5,776.00	-9,674.00
HR	Capital	0.00	5,784.00	0.00	0.00	0.00
		374,506.40	411,243.22	432,385.24	404,413.90	-27,971.34
Purchasing	Personnel	257,187.43	274,383.42	295,609.41	283,705.60	-11,903.81
Purchasing	Operations	32,911.47	30,779.96	30,680.00	30,680.00	0.00
		290,098.90	305,163.38	326,289.41	314,385.60	-11,903.81
Gen Services	Personnel	290,559.27	307,048.46	326,165.07	313,152.79	-13,012.28
Gen Services	Operations	22,779.66	31,677.40	31,774.84	27,374.84	-4,400.00
Gen Services	Capital	2,876.79	90,000.00	0.00	0.00	0.00
		316,215.72	428,725.86	357,939.91	340,527.63	-17,412.28

Gen Rev – Commission Departments

Dept	Exp Type	2022 Act	2023 Bud	2024 Req	2024 Rec	Recomm less Req
Pretrial	Personnel	281,361.47	368,999.60	476,351.86	420,055.47	-56,296.39
Pretrial	Operations	219,699.41	321,975.00	422,475.00	319,175.00	-103,300.00
		501,060.88	690,974.60	898,826.86	739,230.47	-159,596.39
Med Exam	Personnel	602,084.66	697,373.13	735,026.24	702,108.74	-32,917.50
Med Exam	Operations	162,060.79	232,620.00	238,420.00	200,450.00	-37,970.00
Med Exam	Capital	31,511.90	0.00	2,250.00	0.00	-2,250.00
		795,657.35	929,993.13	975,696.24	902,558.74	-73,137.50
IS	Personnel	2,588,456.37	2,829,173.53	3,170,271.42	2,782,900.09	-387,371.33
IS	Operations	678,233.13	907,207.06	788,763.65	745,493.99	-43,269.66
IS	Capital	462,237.86	855,579.79	963,479.30	0.00	-963,479.30
		3,728,927.36	4,591,960.38	4,922,514.37	3,528,394.08	-1,394,120.29
OEM	Personnel	596,938.08	693,305.90	713,058.34	683,524.81	-29,533.53
OEM	Operations	236,045.94	267,476.00	245,655.00	230,179.75	-15,475.25
OEM	Capital	252,972.03	28,500.00	0.00	0.00	0.00
		1,085,956.05	989,281.90	958,713.34	913,704.56	-45,008.78
OEM-PreDis	Personnel	41,731.26	59,490.96	63,317.87	60,781.92	-2,535.95
OEM-PreDis	Operations	2,747.82	11,775.00	2,475.00	2,475.00	0.00
OEM-PreDis	Capital	0.00	2,000.00	0.00	0.00	0.00
		44,479.08	73,265.96	65,792.87	63,256.92	-2,535.95
County Admin	Personnel	231,593.57	245,340.21	329,292.46	315,334.40	-13,958.06
County Admin	Operations	2,738.00	5,023.00	4,598.75	2,098.75	-2,500.00
		234,331.57	250,363.21	333,891.21	317,433.15	-16,458.06

Gen Rev – Commission Departments

Dept	Exp Type	2022 Act	2023 Bud	2024 Req	2024 Rec	Recomm less Req
Building Ops	Personnel	1,557,523.01	1,951,165.63	2,222,633.42	2,003,711.47	-218,921.95
Building Ops	Operations	1,308,433.44	544,355.00	4,491,617.12	4,436,355.12	-55,262.00
Building Ops	Capital	64,031.49	98,564.00	10,350.00	0.00	-10,350.00
		2,929,987.94	2,594,084.63	6,724,600.54	6,440,066.59	-284,533.95
Res Mgmt	Personnel	2,059,688.05	2,179,336.53	2,434,044.52	2,239,467.26	-194,577.26
Res Mgmt	Operations	348,618.45	457,335.00	457,335.00	328,150.00	-129,185.00
Res Mgmt	Capital	506,389.49	533,953.57	533,953.57	70,000.00	-463,953.57
		2,914,695.99	3,170,625.10	3,425,333.09	2,637,617.26	-787,715.83
Veh-Fuel	Operations	456,913.11	427,130.00	424,590.00	424,590.00	0.00
Veh-Maint	Operations	235,127.78	218,279.00	226,646.96	227,692.42	1,045.46
Veh-Incidents	Operations	95,482.18	80,000.00	65,000.00	65,000.00	0.00
Veh-Cap	Capital	220,642.38	303,373.00	50,000.00	0.00	-50,000.00
		1,008,165.45	1,028,782.00	766,236.96	717,282.42	-48,954.54
Health Dept	Operations	1,367,949.00	2,822,307.00	4,911,844.14	2,826,753.14	-2,085,091.00
		1,367,949.00	2,822,307.00	4,911,844.14	2,826,753.14	-2,085,091.00
Mental Health	Personnel	244,283.11	392,297.87	0.00	0.00	0.00
Mental Health	Operations	1,235,071.71	1,000,500.00	0.00	0.00	0.00
		1,479,354.82	1,392,797.87	0.00	0.00	0.00
Non-Dept	Personnel	25,146.90	1,053,988.46	1,112,190.77	1,047,803.13	-64,387.64
Non-Dept	Operations	4,816,105.45	3,550,601.72	3,625,188.57	3,853,971.86	228,783.29
Non-Dept	Capital	4,990,296.71	0.00	0.00	0.00	0.00
Disaster/MuniP	Operations	452,249.53	200,000.00	200,000.00	200,000.00	0.00
NID Maint	Operations	9,989.00	0.00	0.00	0.00	0.00
Contingency	Operations	0.00	2,625,000.00	2,806,000.00	2,774,000.00	-32,000.00
		10,293,787.59	7,429,590.18	7,743,379.34	7,875,774.99	132,395.65
		28,238,329.91	28,177,830.83	33,681,150.44	28,803,752.83	-4,877,397.61

The Work Ahead of Us

LEST not Recommended	-3,490,369.17
GR not Recommended	-13,161,304.33
Total	<u>-16,651,673.50</u>
GR Estimated Ending Balance	31,391,783.98
Plan - Target Ending Cash	<u>28,985,283.00</u>
Available funds per Plan	2,406,500.98
Each % of COLA	661,853.83

Budget Calendar (Subject to Change)

- November 15: Recommended Budget to Commission Hearings & Department Meetings (if requested by Department)
- Wednesday, November 29th at 12:00pm-4:00pm
- Thursday, November 30th at 10:30am-4:00pm
- Friday, December 1st at 10:00am-4:00pm
(meetings will be posted as blocks of time)

Additional dates may be added if needed

- December 6 – December 8: Commission Decision Meetings
- December 22 – Finish Budget Book and make it available for review
- January 10 – Final Public Hearing on Budget & Adoption



Email Megan Applegate and Aubrey Hardy to schedule a meeting with Commission to discuss your department budget concerns.