

Financial Huddle

September 24, 2024

Know & Teach the Rules

Talking about the Scoreboard and asking questions

Talking about 2025 Budget at end

General Revenue Cash Balance:

20 Year Plan to ensure completion of
commitments to public and payment of
outstanding bonds

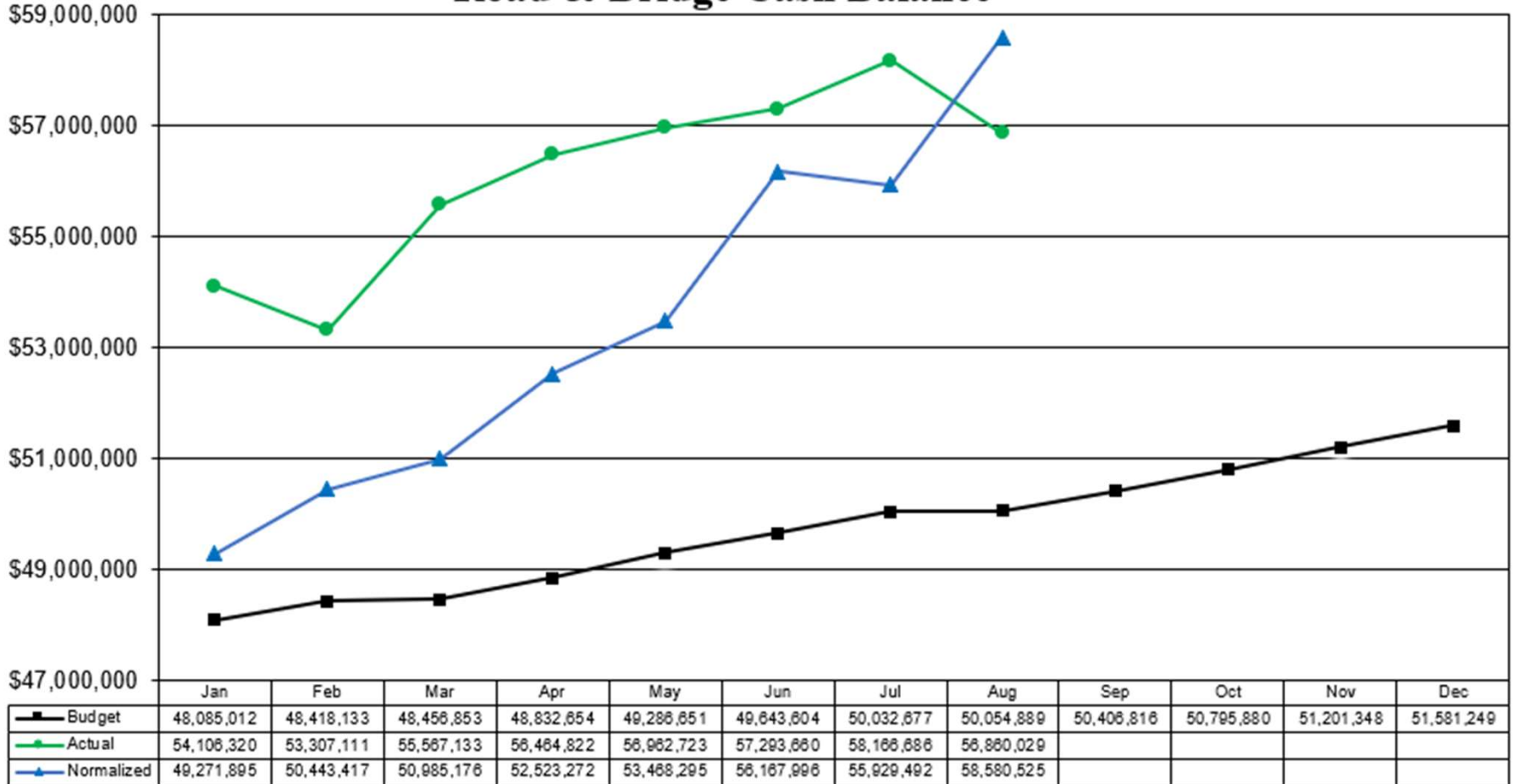
2024 Plan GR Cash Ending Balance:

\$25,476,374

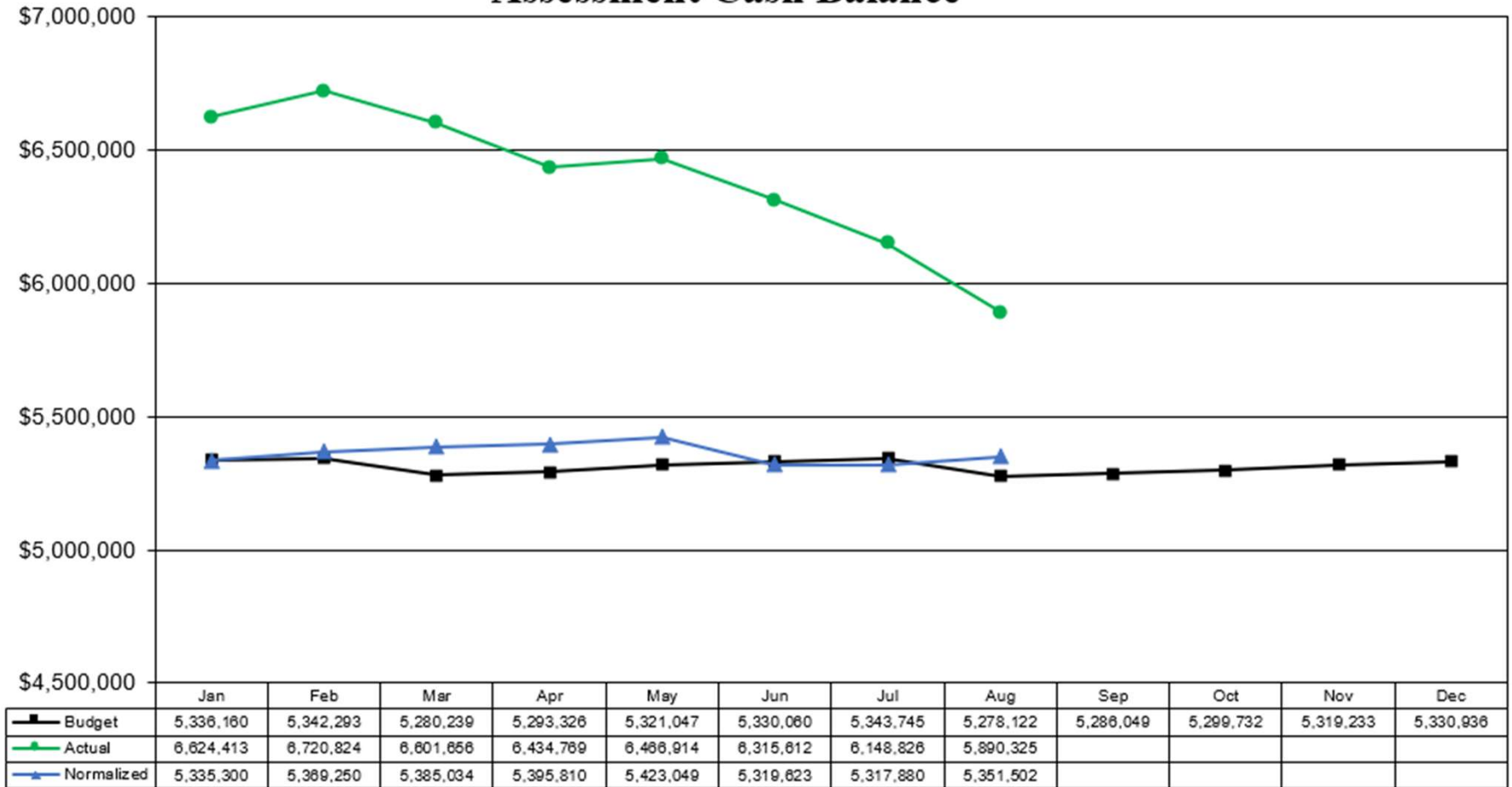
Follow the Action & Keep Score

Lets get to it!

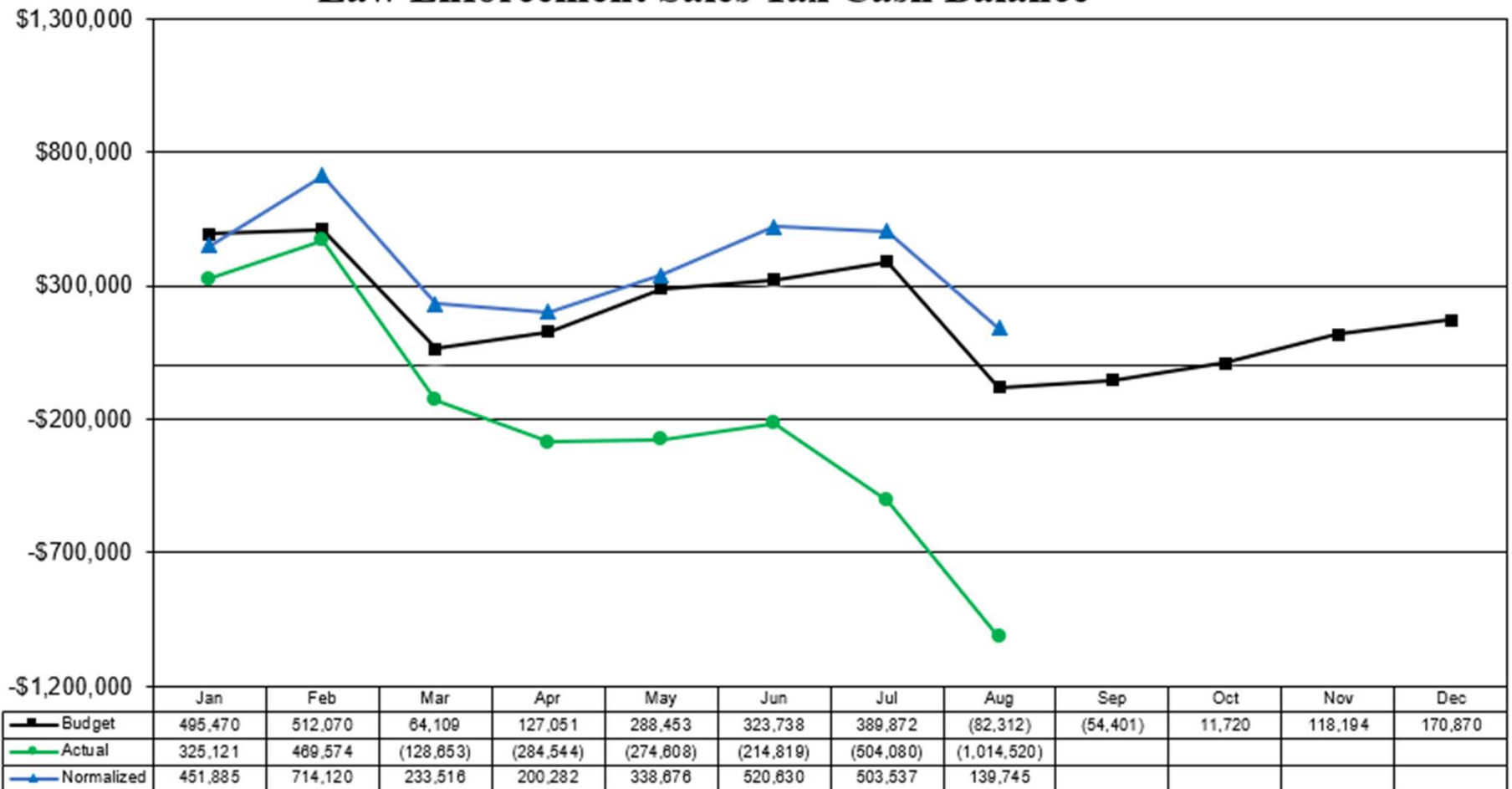
Greene County, Missouri Road & Bridge Cash Balance



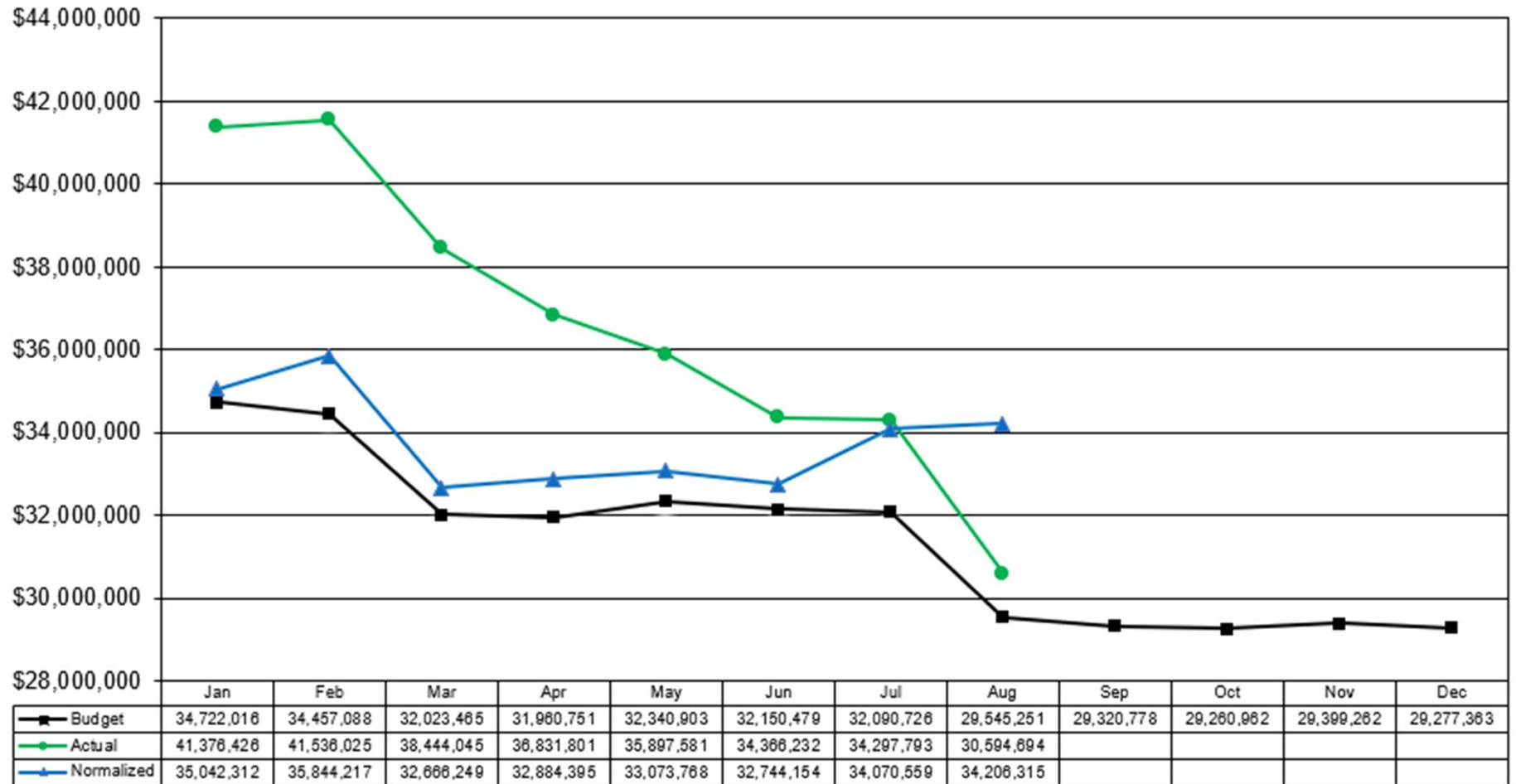
Greene County, Missouri Assessment Cash Balance



Greene County, Missouri Law Enforcement Sales Tax Cash Balance



Greene County, Missouri General Revenue Cash Balance



As of 8/15/2024 EDEN unchanged as of 9/17/2024

FUND: 101 GENERAL REVENUE

Assets	2023	2022	2021
Operational Cash			
101-11151 General Revenue Emergency	2,625,000.00	1,472,000.00	0.00
102-11151 General Revenue II Emergency	0.00	859,000.00	2,270,000.00
101-11152 GR Cash Operating Reserve	12,728,000.00	0.00	0.00
102-11152 GR II Cash Operating Reserve	0.00	12,728,000.00	12,475,000.00
101-11153 Liability Insurance Cash Reserve	1,000,000.00	0.00	0.00
102-11153 Liability Insurance Cash Reserve - GR2	0.00	1,000,000.00	1,000,000.00
101-11154 27th Pay Period Reserve	1,566,000.00	0.00	0.00
102-11156 27th Pay Period Reserve	0.00	1,566,000.00	1,227,000.00
101-11165 General Revenue Warrants	-794,337.99	2,977,162.00	7,140,721.53
102-11165 General Revenue II Warrants	5,576,643.03	6,353,625.98	11,809,546.92
	22,701,305.04	26,955,787.98	35,922,268.45
101-21499 Due To/From Other Funds - GR	202,988.08	350,471.91	205,734.29
102-21499 Due To/From Other Funds - GR II	6,515,507.65	6,515,507.65	5,697,616.70
ARPA Receivable	978,953.15	5,946,332.87	0.00
Transfers to be entered	-340,473.44	0.00	0.00
	30,058,280.48	39,768,100.41	41,825,619.44
Ending Cash o	28,926,758.00	30,990,872.00	33,935,866.00

4,723,494.94 lower than was
believed at 2024 Budget time



	2024	2025	
Beginning balance	30,058,280.48	25,604,552.62	
Budgeted change	-5,504,412.35	-20,734,647.95	
Changes from Budget:			
Sales Tax	-2,165,674.19		
Federal Boarding	-876,877.32		
Vacancy in Excess	2,321,186.00		
ARPA not allocated	-2,200,000.00		
No Animal Shelter Spend	1,450,000.00		
Bldg, Plbg, Elect Permits	-163,980.00		
Public Admin Fees	275,030.00		
MO-DJO Reimbursement	139,580.00		
Courts capital murder case	100,000.00		
Navigator Services-FJC	80,470.00		
Wraparound - Pretial	68,400.00		
Sheriff/Jail Complex-Base	-91,570.00		
Bldg & Liability Ins	-52,480.00		
Utilities	416,600.00		
Unbudgeted sale of Property	<u>1,750,000.00</u>		
Estimated Change	-4,453,727.86	-20,734,647.95	
Ending plan balance for 2024 was supposed to be 25,476,374.	Estimated Ending Balance	25,604,552.62	4,869,904.67
	End of 2025 Cash Need Available for spenddown	1,811,252.65	23,793,299.97
	Amount to Balance		-18,923,395.30

Last year we thought we had excess cash of 5,796,492.24 that we could spenddown.

	2024 Budget	2025 Requested	Change
<u>2025 Projected Receipts</u>			
Taxes	65,354,101.00	65,704,950.00	350,849.00
Intergovernmental	10,516,239.94	4,386,260.31	(6,129,979.63)
Other	26,278,199.33	24,303,305.25	(1,974,894.08)
Total Estimated Revenues	102,148,540.27	94,394,515.56	(7,754,024.71)
Net Transfers	(18,436,013.56)	(20,113,536.22)	(1,677,522.66)
Total Available	118,494,302.13	99,378,806.66	(19,115,495.47)
<u>2025 Recommended Expenses</u>			
Personnel	68,565,914.54	73,099,625.46	4,533,710.92
Operations	22,858,104.83	21,367,449.01	(1,490,655.82)
Capital	1,587,516.87	3,637,017.82	2,049,500.95
Total Expenditures	93,011,536.24	98,104,092.29	5,092,556.05
Projected Savings	3,794,597.18	3,088,465.00	(706,132.18)
Current year change / use of prior year balance	(5,504,412.35)	(20,734,647.95)	(15,230,235.60)


Amount to Balance	-18,923,395.30	
Vacancy	3,793,171.36	
206 Vacancy less transfer	436,590.69	LEST Transfer 4,142k
County ARPA Revenue in 2025	1,750,000.00	(Det, HCH HVAC 150k, Make-up air 200k)
Real and Property Tax adjustment	320,000.00	
EDEN replacement in twice	513,701.50	
P Admin Fees	25,000.00	
Remaining to Balance	-12,084,931.75	

Requested Increases

PA	492,677.17	ME	50,628.58
Shf	1,505,483.49	IS	490,438.70
Aud	547,862.26	OEM	150,708.45
Col	98,321.93	CAd	19,028.38
Clk	68,838.60	BOp	272,633.74
PAd	67,254.24	RM	130,868.13
Rec	22,598.74	Veh	363,445.30
Trs	17,276.83	HD	604,535.07
Com	30,183.38	ND	347,549.26
PIO	20,908.77	206 PA	60,751.76
Bud	17,944.75	206 Shf	349,021.86
HR	46,044.65	206 PrT	4,880.29
Pur	21,367.38	206 Veh	1,490,003.52
GS	40,977.15	206 ND	127,541.52
PrT	11,227.62	Total	7,471,001.52

Remaining to Balance -4,613,930.23

GR look at 2025 GR look at 2024 Budget Office Exercise

94,394,515.56	93,808,700.88	Requested Revenues
-20,113,536.22	-20,786,068.45	Requested Net Transfers
-98,104,092.29	-99,085,930.60	Requested Expenditures
3,088,465.00	3,565,418.98	Projected savings in Budget
-20,734,647.95	-22,497,879.19	Requested yearly Net Operations
 1,811,252.65	4,408,461.36	GR prior year excess funds
4,229,762.05	3,809,657.44	Impact of adding vacancy to budget
<u>-14,693,633.25</u>	<u>-14,279,760.39</u>	Amount to find for budget

We need your help. Offices and departments need to identify lines where they will earn more or expend less than their 2024 budget amount. We have reviewed budgeted lines with balances of \$100,000 or more but we need to know about the other lines. By getting that excess cash number to the most accurate number it can be, we will stand the best chance of having a 2025 budget that we can work with while protecting our future viability. Please review your numbers and give the budget department your input.

Provide a Stake in the Outcome
Rewards & Recognition

COLA and Step History

2021 1% COLA and 1 mid-year Step for QE (qualifying employees)

2022 3% COLA and 3 steps (4.5%) at beginning of year and 1 mid-year step for QE

2023 5% COLA and 1 mid-year step for QE

2024 4.5% COLA and 1 mid-year step for QE

For 2025 Budget

Each 1% of benefit at beginning of year expected to cost \$712,335

Each step at mid-year is expected to cost \$239,880

Requested budget includes 1% COLA and 1 mid-year step \$952,212