

County of Greene

2026 Recommended Budget Presentation

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.

2026 RECOMMENDED BUDGET SUMMARY

FUND #	101	201	202	203	204	205
FUND DESCRIPTION	General Revenue	Road and Bridge	Assessment	Real Property Improvement	E-911	Sewer District
Est. Cash Equiv Bal: Jan 1, 2026	45,995,795.94	81,699,984.94	7,926,468.51	0.00	13,707,153.89	200,345.07
Total Estimated Revenues	101,595,111.99	42,174,875.64	3,163,767.00	0.00	9,696,500.00	0.00
Net Transfers	(13,085,778.95)	(106,050.00)	0.00	11,215,000.00	0.00	0.00
Total Available	134,505,128.98	123,768,810.58	11,090,235.51	11,215,000.00	23,403,653.89	200,345.07
Total Expenditures	86,306,982.69	41,652,601.34	3,391,387.84	11,215,000.00	10,080,554.00	7,600.00
Projected Savings	622,517.55	0.00	183,805.97	0.00	275,000.00	0.00
Est Cash Equiv Bal: Dec 31, 2026	48,820,663.84	82,116,209.24	7,882,653.64	0.00	13,598,099.89	192,745.07
Current year change	2,824,867.90	416,224.30	(43,814.87)	0.00	(109,054.00)	(7,600.00)

GREENE COUNTY, MISSOURI
2026 RECOMMENDED BUDGET SUMMARY

FUND #	206	207	208	223	226	227
FUND DESCRIPTION	Law Enforcement Sales Tax I	Park Sales Tax	Senior Services Fund	31st Judicial Circuit Surcharge	Federal Stimulus Fund	Inmate Security Fund
Est. Cash Equiv Bal: Jan 1, 2026	2,298,172.89	3,183,372.10	5,912,861.35	258,795.00	13,930,000.00	394,119.22
Total Estimated Revenues	29,389,237.66	18,640,000.00	3,910,300.00	65,810.00	0.00	902,470.00
Net Transfers	2,575,439.40	(458,286.85)	0.00	(280,000.00)	0.00	0.00
Total Available	34,262,849.95	21,365,085.25	9,823,161.35	44,605.00	13,930,000.00	1,296,589.22
Total Expenditures	31,965,331.29	18,181,713.15	3,910,300.00	0.00	13,930,000.00	901,746.04
Projected Savings	17,165.18	0.00	0.00	0.00	0.00	0.00
Est Cash Equiv Bal: Dec 31, 2026	2,314,683.84	3,183,372.10	5,912,861.35	44,605.00	0.00	394,843.18
Current year change	16,510.95	(0.00)	0.00	(214,190.00)	(13,930,000.00)	723.96

GREENE COUNTY, MISSOURI
2026 RECOMMENDED BUDGET SUMMARY

FUND #	229	236	238	239	242	243
FUND DESCRIPTION	Opioid	Prosecuting Attorney Training Fund	Courthouse Administration	Shelter for Victims Fund	Sheriff's Federal Grants	Sheriff DARE Project Fund
Est. Cash Equiv Bal: Jan 1, 2026	1,814,459.09	4,414.96	2,002.39	38,115.79	(0.00)	8,704.16
Total Estimated Revenues	360,000.00	14,400.00	100.00	46,899.00	588,919.89	500.00
Net Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Available	2,174,459.09	18,814.96	2,102.39	85,014.79	588,919.89	9,204.16
Total Expenditures	260,000.00	14,000.00	1,950.00	50,000.00	588,919.89	7,000.00
Projected Savings	0.00	0.00	0.00	0.00	0.00	0.00
Est Cash Equiv Bal: Dec 31, 2026	1,914,459.09	4,814.96	152.39	35,014.79	0.00	2,204.16
Current year change	100,000.00	400.00	(1,850.00)	(3,101.00)	(0.00)	(6,500.00)

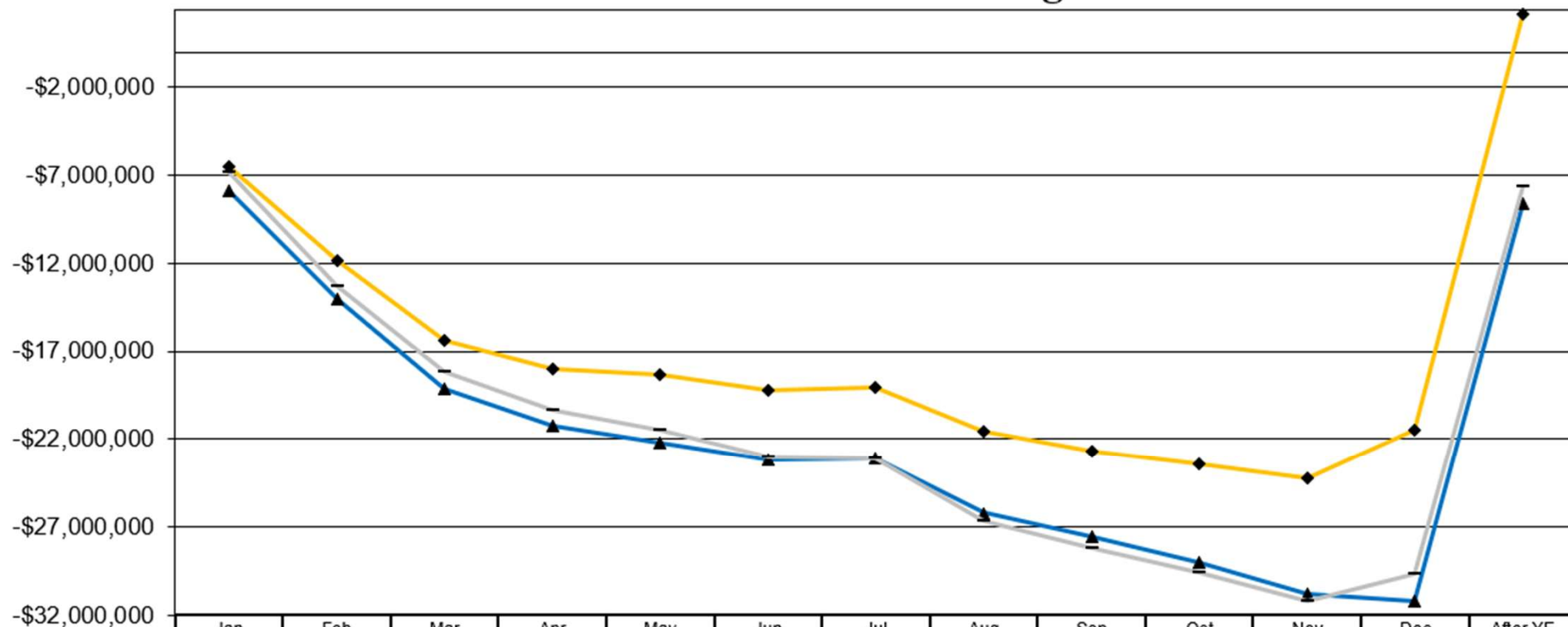
GREENE COUNTY, MISSOURI
2026 RECOMMENDED BUDGET SUMMARY

FUND #	245	246	253	254	301
FUND DESCRIPTION	Sheriff K-9 Fund	Sheriff Training Fund	Employee Appreciation	School Fund	Bond Fund
Est. Cash Equiv Bal: Jan 1, 2026	5,295.93	28,650.17	7,374.63	7,486,674.27	32,567,866.66
Total Estimated Revenues	20,207.50	11,330.00	0.00	5,485,350.00	635,990.00
Net Transfers	0.00	0.00	0.00	0.00	44,676.40
Total Available	25,503.43	39,980.17	7,374.63	12,972,024.27	33,248,533.06
Total Expenditures	20,000.00	10,500.00	0.00	5,485,350.00	22,313,075.00
Projected Savings	0.00	0.00	0.00	0.00	0.00
Est Cash Equiv Bal: Dec 31, 2026	5,503.43	29,480.17	7,374.63	7,486,674.27	10,935,458.06
Current year change	207.50	830.00	0.00	0.00	(21,632,408.60)

2026 RECOMMENDED BUDGET SUMMARY

FUND #	101	206
FUND DESCRIPTION	General Revenue	Law Enforcement Sales Tax I
Est. Cash Equiv Bal: Jan 1, 2026	45,995,795.94	2,298,172.89
Total Estimated Revenues	101,595,111.99	29,389,237.66
Net Transfers	(13,085,778.95)	2,575,439.40
Total Available	134,505,128.98	34,262,849.95
Total Expenditures	86,306,982.69	31,965,331.29
Projected Savings	622,517.55	17,165.18
Est Cash Equiv Bal: Dec 31, 2026	48,820,663.84	2,314,683.84
Current year change	2,824,867.90	16,510.95

Greene County, Missouri Current Year Cash Timing



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	After YE
26 Rec Impact Cash	-6,485,056.	-11,875,261	-16,354,326	-17,975,576	-18,313,016	-19,227,413	-19,027,535	-21,574,711	-22,707,925	-23,382,726	-24,240,403	-21,462,816	2,202,350.3
25 Bud Impact Cash	-7,858,134.	-14,035,821	-19,164,871	-21,206,825	-22,196,588	-23,184,726	-23,125,049	-26,214,848	-27,525,754	-28,975,258	-30,787,131	-31,230,196	-8,572,863.
24 Act Impact Cash	-6,801,282.	-13,326,643	-18,129,946	-20,338,174	-21,464,915	-22,993,171	-23,064,854	-26,676,755	-28,233,002	-29,605,796	-31,214,221	-29,629,908	-7,601,775.

Estimated Cash and Cash Equivalent (C&Eq) Balances

	General Revenue	Law Enforcement Sales Tax
12/31/2024 EDEN bal C&Eq*	46,474,001.88	3,699,419.08
2025 Budgeted Change	-4,821,707.32	-630,200.77
2025 Est Differences	4,343,501.38	
Est. beginning 2026 C&Eq	45,995,795.94	3,069,218.31
2026 Req Emergency Funds	-2,982,153.36	-959,420.31
Liability Reserve	-1,000,000.00	0.00
Est 27th Pay Period Reserve	-2,670,000.00	0.00
Useable C&Eq for 2026	39,343,642.58	2,109,798.00

*Balances taken to figure cash and cash equivalents amounts from Auditor's EDEN records on 9/16/2025.

Estimated Cash and Cash Equivalent (C&Eq) Balances

	General Revenue	Law Enforcement Sales Tax
Useable C&Eq for 2026	39,343,642.58	2,109,798.00
Projected Req Timing differences Use of Cash	-24,240,403.00	-7,572,996.00
Projected Useable Cash 11/26	<u>15,103,239.58</u>	<u>-5,463,198.00</u>

Estimated Cash and Cash Equivalent (C&Eq) Balances

	General Revenue	Law Enforcement Sales Tax
Useable C&Eq for 2026	39,343,642.58	2,109,798.00
2026 Recommend Source/ Use of Cash	2,824,867.90	16,510.95
Useable funds left for 2027	42,168,510.48	2,126,308.95
2024 Actual Max Timing Difference	31,214,221.00	6,726,032.00
2025 Budgeted Max Timing Difference	31,230,196.00	7,760,582.00

Estimated Cash and Cash Equivalent (C&Eq) Balances

General Revenue and Law Enforcement Sales Tax Combined

Useable funds for 2027 Total 44,294,819.43

Timing note:

2025 Max Timing Diff Total 38,990,778.00

2026 Recom Timing Diff Total 31,813,399.00

Balance note:

2026 Recommend Source Total 2,841,378.85

2027 incr in Bond Transfers -4,186,560.45

2027 impact at current
Recommended Level -1,345,181.60

Extra Cash from
Bond Payment Changes

400,500.60	2028
822,200.00	2029
2,453,300.00	2030
2,826,300.00	2031
4,625,200.00	2032

Recommended Budget impact on General Revenue Fund

What's included:

Mid-year step increase for eligible employees

What's not currently included:

COLA for employees (i.e. 1% for GR and LEST is \$750,796.69)

\$13,425,213.93 in General Revenue Fund requests

\$ 3,424,619.37 in Law Enforcement Sales Tax Fund requests

Funds with
recommendations
different from
requests

Category	2025 Sum of Budget	2026 Requested	2026 Recommended	2026 Comm Decision
Personnel	69,854,093.10	79,102,003.33	71,938,080.96	7,163,922.37
Operations	20,535,738.48	17,359,634.29	14,170,701.73	3,188,932.56
Capital	2,530,790.35	3,270,559.00	198,200.00	3,072,359.00
General Revenue Total	92,920,621.93	99,732,196.62	86,306,982.69	13,425,213.93
Personnel	10,812,702.38	10,733,848.56	10,707,121.01	26,727.55
Operations	17,001,516.11	16,725,582.59	16,746,485.53	-20,902.94
Capital	16,650,826.25	14,198,994.80	14,198,994.80	0.00
Road and Bridge Total	44,465,044.74	41,658,425.95	41,652,601.34	5,824.61
Personnel	2,507,725.21	2,668,804.93	2,564,019.34	104,785.59
Operations	657,565.10	907,036.00	807,368.50	99,667.50
Capital	471,000.00	140,000.00	20,000.00	120,000.00
Assessment Total	3,636,290.31	3,715,840.93	3,391,387.84	324,453.09
Personnel	6,809,780.00	7,127,940.00	7,127,940.00	0.00
Operations	2,763,200.36	2,000,359.00	1,912,359.00	88,000.00
Capital	1,180,701.00	2,127,455.00	1,040,255.00	1,087,200.00
E-911 Total	10,753,681.36	11,255,754.00	10,080,554.00	1,175,200.00
Personnel	14,471,791.20	16,199,368.65	14,907,533.02	1,291,835.63
Operations	17,387,434.77	17,212,061.23	17,056,798.27	155,262.96
Capital	952,803.37	1,978,520.78	1,000.00	1,977,520.78
Law Enforce Sales Tax Total	32,812,029.34	35,389,950.66	31,965,331.29	3,424,619.37
Operations	13,760,000.00	18,185,000.00	13,930,000.00	4,255,000.00
Federal Stimulus Total	13,760,000.00	18,185,000.00	13,930,000.00	4,255,000.00
Personnel	474,309.15	452,004.13	464,908.08	-12,903.95
Operations	321,980.00	174,980.00	174,980.00	0.00
Capital	125,000.00	290,000.00	290,000.00	0.00
Collector Tax Maint Total	921,289.15	916,984.13	929,888.08	-12,903.95
Personnel	231,626.47	226,157.30	193,919.89	32,237.41
Operations	10,000.00	10,000.00	10,000.00	0.00
Capital	385,000.00	385,000.00	385,000.00	0.00
Sheriff's Federal Grants Total	626,626.47	621,157.30	588,919.89	32,237.41

General Revenue Officeholder Decision Items

	2025	2026	2026	2026	2026
Category	Sum of Budget	Requested	Recommended	Comm Decision	Vacancy
Personnel	7,447,145.13	7,523,637.78	7,523,769.59	-131.81	0.00
Operations	3,378,821.60	3,567,188.60	3,566,688.60	500.00	
Capital	108,200.00	108,200.00	108,200.00	0.00	
31st Circuit Court Order Total	10,934,166.73	11,199,026.38	11,198,658.19	368.19	368.19
Personnel	7,115,351.68	7,694,779.92	7,182,686.63	512,093.29	-453,099.74
Operations	736,833.70	801,090.88	723,122.84	77,968.04	
Capital	17,834.00	14,187.80	0.00	14,187.80	
Prosecuting Attorney Total	7,870,019.38	8,510,058.60	7,905,809.47	604,249.13	151,149.39
Personnel	38,442,478.94	45,885,350.72	40,462,201.28	5,423,149.44	-1,340,547.93
Operations	460,606.50	571,673.22	392,202.40	179,470.82	
Capital	0.00	0.00	0.00	0.00	
Sheriff Total	38,903,085.44	46,457,023.94	40,854,403.68	5,602,620.26	4,262,072.33
Personnel	558,321.40	600,216.73	542,646.03	57,570.70	0.00
Operations	8,640.00	7,255.00	7,255.00	0.00	
Capital	0.00	2,000.00	0.00	2,000.00	
Auditor Total	566,961.40	609,471.73	549,901.03	59,570.70	59,570.70
Personnel	667,632.66	672,198.50	659,250.36	12,948.14	-6,659.09
Operations	318,674.00	383,174.00	318,673.00	64,501.00	
Collector of Revenue Total	986,306.66	1,055,372.50	977,923.36	77,449.14	70,790.05
Personnel	1,010,885.88	1,055,331.15	1,016,360.16	38,970.99	-14,796.23
Operations	114,458.00	748,462.11	623,312.34	125,149.77	
Capital	0.00	6,000.00	0.00	6,000.00	
County Clerk Total	1,125,343.88	1,809,793.26	1,639,672.50	170,120.76	155,324.53

General Revenue Officeholder Decision Items

	2025	2026	2026	2026	2026
Category	Sum of Budget	Requested	Recommended	Comm Decision	Vacancy
Personnel	833,120.24	946,056.25	817,615.42	128,440.83	-25,287.08
Operations	21,700.00	23,200.00	21,700.00	1,500.00	
Capital	0.00	4,000.00	0.00	4,000.00	
Public Administrator Total	854,820.24	973,256.25	839,315.42	133,940.83	108,653.75
Personnel	628,090.37	618,686.42	618,686.42	0.00	0.00
Recorder of Deeds Total	628,090.37	618,686.42	618,686.42	0.00	0.00
Personnel	293,480.63	328,441.37	328,441.37	0.00	0.00
Operations	8,300.00	3,400.00	3,400.00	0.00	
Capital	0.00	1,600.00	0.00	1,600.00	
Treasurer Total	301,780.63	333,441.37	331,841.37	1,600.00	1,600.00
Personnel	12,857,586.17	13,777,304.49	12,786,423.70	990,880.79	-423,857.21
Operations	15,487,704.68	11,254,190.48	8,514,347.55	2,739,842.93	
Capital	2,404,756.35	3,134,571.20	90,000.00	3,044,571.20	
Commission Total	30,750,047.20	28,166,066.17	21,390,771.25	6,775,294.92	6,351,437.71
Personnel	69,854,093.10	79,102,003.33	71,938,080.96	7,163,922.37	-2,264,247.28
Operations	20,535,738.48	17,359,634.29	14,170,701.73	3,188,932.56	
Capital	2,530,790.35	3,270,559.00	198,200.00	3,072,359.00	
Total General Revenue	92,920,621.93	99,732,196.62	86,306,982.69	13,425,213.93	11,160,966.65

General Revenue Commission Department Decision Items

Category	2025 Sum of Budget	2026 Requested	2026 Recommended	2026 Comm Decision	2026 Vacancy
Personnel	409,413.54	412,139.68	412,139.68	0.00	0.00
Operations	77,700.00	118,500.00	105,200.00	13,300.00	
Commission Sum	487,113.54	530,639.68	517,339.68	13,300.00	13,300.00
Personnel	90,158.29	90,481.49	90,481.49	0.00	0.00
Operations	8,400.00	8,900.00	5,400.00	3,500.00	
PIO Sum	98,558.29	99,381.49	95,881.49	3,500.00	3,500.00
Personnel	259,293.80	264,241.34	264,241.34	0.00	0.00
Operations	800.00	1,300.00	800.00	500.00	
Budget Sum	260,093.80	265,541.34	265,041.34	500.00	500.00
Personnel	439,726.68	436,216.15	434,224.27	1,991.88	0.00
Operations	10,662.00	23,302.00	10,942.00	12,360.00	
Human Resources	450,388.68	459,518.15	445,166.27	14,351.88	14,351.88
Personnel	314,879.85	323,503.66	323,503.66	0.00	0.00
Operations	32,959.00	41,634.00	37,598.00	4,036.00	
Purchasing Sum	347,838.85	365,137.66	361,101.66	4,036.00	4,036.00
Personnel	329,843.48	324,288.81	321,031.89	3,256.92	0.00
Operations	29,774.84	30,449.84	30,449.84	0.00	
Capital	15,000.00	22,403.00	0.00	22,403.00	
General Services Sum	374,618.32	377,141.65	351,481.73	25,659.92	25,659.92
Personnel	452,988.65	488,607.10	449,322.97	39,284.13	-39,071.56
Operations	370,350.00	420,500.00	370,500.00	50,000.00	
PreTrial Sum	823,338.65	909,107.10	819,822.97	89,284.13	50,212.57

General Revenue Commission Department Decision Items

Category	2025 Sum of Budget	2026 Requested	2026 Recommended	2026 Comm Decision	2026 Vacancy
Personnel	749,534.03	780,898.57	733,139.57	47,759.00	-18,757.43
Operations	215,450.00	227,550.00	213,200.00	14,350.00	
Capital	11,150.00	2,750.00	0.00	2,750.00	
Medical Examiner Sum	976,134.03	1,011,198.57	946,339.57	64,859.00	46,101.57
Personnel	2,919,346.03	3,455,462.23	2,983,401.00	472,061.23	-140,508.42
Operations	942,419.81	1,597,865.58	772,139.66	825,725.92	
Capital	1,627,606.35	2,318,118.26	20,000.00	2,298,118.26	
Information Systems Sum	5,489,372.19	7,371,446.07	3,775,540.66	3,595,905.41	3,455,396.99
Personnel	819,027.19	798,302.90	798,052.90	250.00	0.00
Operations	275,864.23	280,000.00	254,024.99	25,975.01	
Capital	4,000.00	110,470.00	0.00	110,470.00	
Office of Emergency Mgmt Sum	1,098,891.42	1,188,772.90	1,052,077.89	136,695.01	136,695.01
Personnel	349,877.34	355,590.80	355,590.80	0.00	0.00
Operations	3,621.00	5,275.00	3,775.00	1,500.00	
County Administrator Sum	353,498.34	360,865.80	359,365.80	1,500.00	1,500.00
Personnel	2,184,055.57	2,445,400.44	2,209,004.90	236,395.54	-115,447.63
Operations	2,339,692.93	1,460,942.93	524,192.93	936,750.00	
Capital	3,500.00	33,229.94	0.00	33,229.94	
Building Operations Sum	4,527,248.50	3,939,573.31	2,733,197.83	1,206,375.48	1,090,927.85

General Revenue Commission Department Decision Items

Category	2025 Sum of Budget	2026 Requested	2026 Recommended	2026 Comm Decision	2026 Vacancy
Personnel	2,381,060.06	2,511,304.93	2,335,976.16	175,328.77	-110,072.17
Operations	356,650.00	356,650.00	356,650.00	0.00	
Capital	547,500.00	535,000.00	70,000.00	465,000.00	
Resource Management Sum	3,285,210.06	3,402,954.93	2,762,626.16	640,328.77	530,256.60
Operations	788,359.69	937,950.00	782,950.00	155,000.00	
Capital	196,000.00	112,600.00	0.00	112,600.00	
Vehicles Sum	984,359.69	1,050,550.00	782,950.00	267,600.00	267,600.00
Operations	2,681,288.21	1,682,757.97	1,235,913.97	446,844.00	
Health Department Sum	2,681,288.21	1,682,757.97	1,235,913.97	446,844.00	446,844.00
Personnel	1,158,381.66	1,090,866.39	1,076,313.07	14,553.32	0.00
Operations	4,064,772.77	4,060,613.16	3,810,611.16	250,002.00	
County Operations Sum	5,223,154.43	5,151,479.55	4,886,924.23	264,555.32	264,555.32
Total Commission	27,461,107.00	28,166,066.17	21,390,771.25	6,775,294.92	6,351,437.71

Law Enforcement Sales Tax Decision Items

Category	2025 Sum of Budget	2026 Requested	2026 Recommended	2026 Comm Decision	2026 Vacancy
Personnel	1,659,389.20	1,716,518.35	1,716,518.35	0.00	0.00
Capital	25,395.00	1,000.00	1,000.00	0.00	
31st Circuit Court Order Total	1,684,784.20	1,717,518.35	1,717,518.35	0.00	0.00
Personnel	1,526,475.35	1,706,900.24	1,576,135.77	130,764.47	-123,201.99
Operations	29,690.18	66,289.20	35,150.46	31,138.74	
Capital	0.00	27,390.00	0.00	27,390.00	
Prosecuting Attorney Total	1,556,165.53	1,800,579.44	1,611,286.23	189,293.21	66,091.22
Personnel	10,886,168.00	12,392,992.23	11,232,120.54	1,160,871.69	-139,582.05
Operations	3,736,687.62	4,115,038.75	3,996,254.53	118,784.22	
Capital	109,172.82	171,373.12	0.00	171,373.12	
Sheriff Total	14,732,028.44	16,679,404.10	15,228,375.07	1,451,029.03	1,311,446.98
Personnel	399,758.65	382,957.83	382,758.36	199.47	0.00
Operations	13,621,056.97	13,030,733.28	13,025,393.28	5,340.00	
Capital	818,235.55	1,778,757.66	0.00	1,778,757.66	
Commission Total	14,839,051.17	15,192,448.77	13,408,151.64	1,784,297.13	1,784,297.13
Personnel	14,471,791.20	16,199,368.65	14,907,533.02	1,291,835.63	-262,784.04
Operations	17,387,434.77	17,212,061.23	17,056,798.27	155,262.96	
Capital	952,803.37	1,978,520.78	1,000.00	1,977,520.78	
Total Law Enforcement Sales Tax	32,812,029.34	35,389,950.66	31,965,331.29	3,424,619.37	3,161,835.33

Budget Calendar (Subject to Change)

- November 12: Recommended Budget to Commission
- Next
 - Hearings & Department Meetings (if requested)
 - Monday, November 17 – 9 am to 2 pm
 - Tuesday, November 18 – 11 am to 4 pm
 - Commission Decision Meetings
- December 26 – Finish Budget Book and make it available for review
- January 10 – Final Public Hearing on Budget & Adoption



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