



2026 Proposed Budget

Budget Process

- This cycle there were 9 public meetings
- Requested, Recommended, Commission Decisions and 2026 Proposed Budget were all posted on-line for review
- All governed by State Statutes Sections 50.525 to 50.745, commonly known as “The County Budget Law”

Planned Revenue & Expenses

(Excluding Library and Abilities First)

2026 Projected Receipts

Taxes	161,495,990
Intergovernmental	23,314,399
Other	39,130,148
Current Revenues	223,940,537

Fund Balance Used

For Operations	38,052,135
Total	261,992,672

2026 Planned Expenditures

Personnel	111,158,963
Operations	116,322,146
Capital	34,511,563
Total	261,992,672

3,295,429 Higher than last year

All Funds Analysis

(excluding Library and Abilities First)

Current Revenues	247,733,686.87
Planned Expenses	-285,598,056.88
Projected Savings	<u>1,112,954.78</u>
Use of Prior Balances	-36,751,415.23
Bond Payments	-22,327,647.50
Use of Bond Funds	-11,215,000.00
Use of ARPA	-10,800,000.00
Cur Rev > Other Uses	<u>7,591,232.27</u>
Major Uses	-36,751,415.23

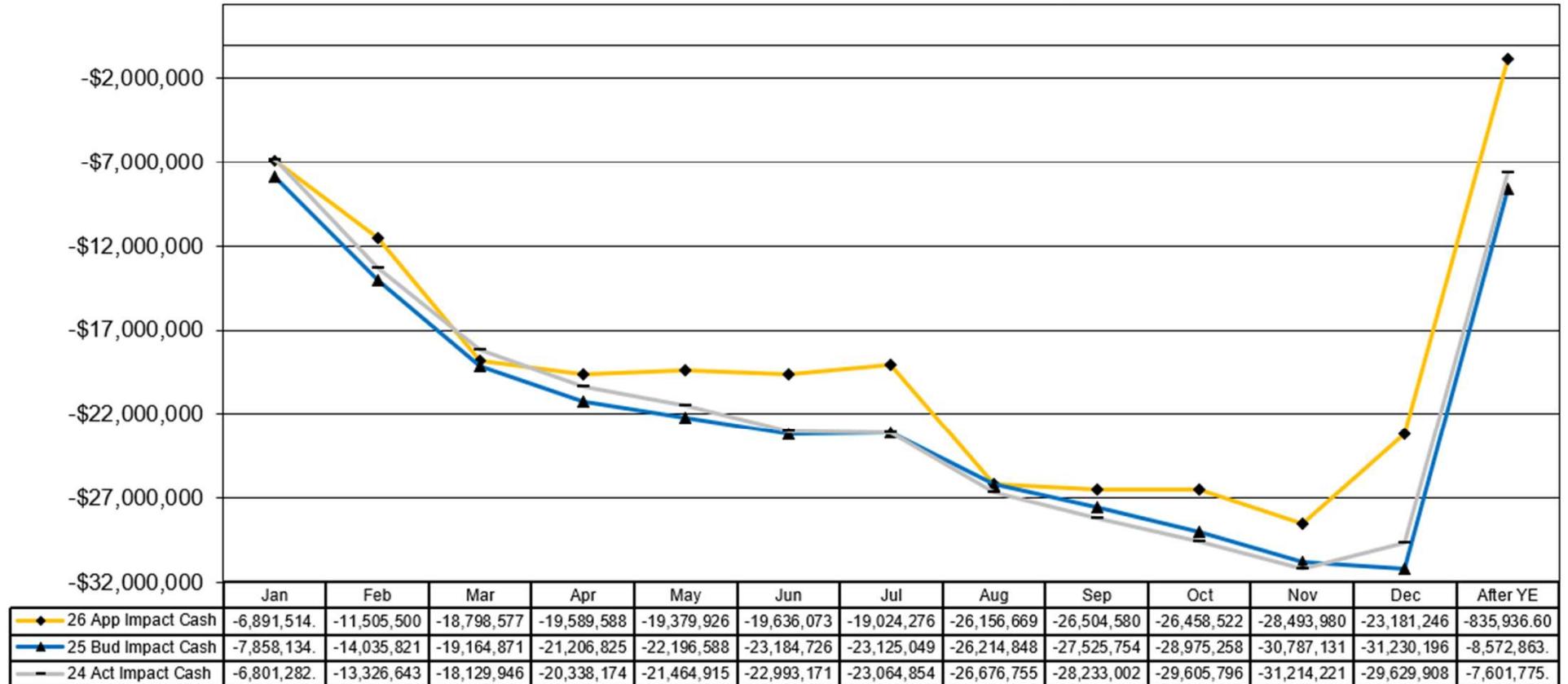
This is the first year, in more than 10 years, that General Revenue Fund 101 has been budgeted to build cash balance.

30% of the Bond Payments are going toward paying off the Series 2016A NID Bond.

Appropriated GR Fund Revenue & Expenses

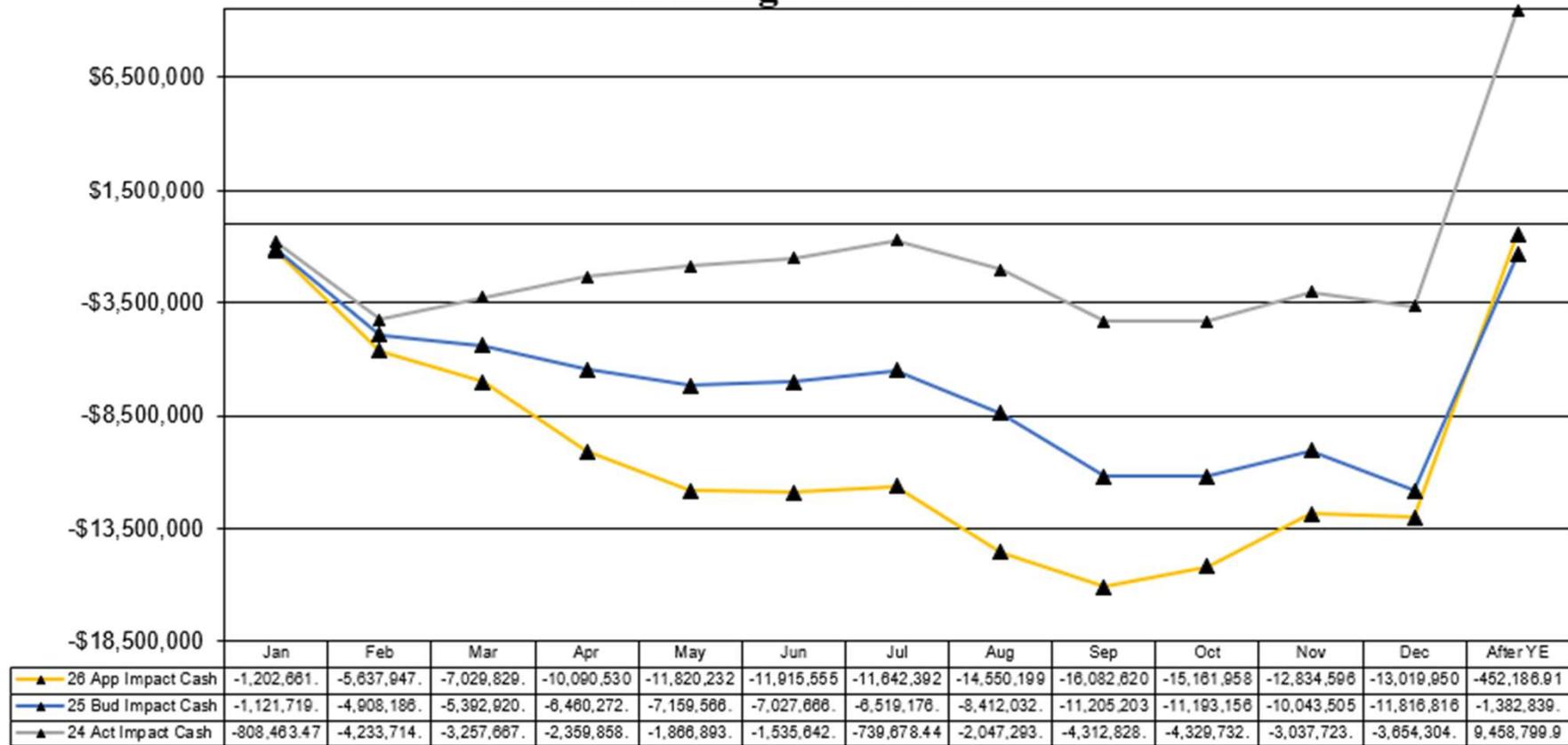
<u>2026 Projected Receipts</u>		<u>2026 Proposed Expenses</u>
Taxes	66,164,500	Personnel 71% 73,761,964
Intergovernmental	10,812,920	Operations 15,512,005
Other	<u>28,795,778</u>	<u>Capital</u> 4,477,510
Current Revenues	105,773,198	Sub-Total 93,751,479
Net Transfers Out	-12,613,574	<u>Est. Savings</u> -631,914
Used for Fund Growth	<u>-40,059</u>	Est. Total 93,119,565
Total	93,119,565	

General Revenue Current Year Cash Timing



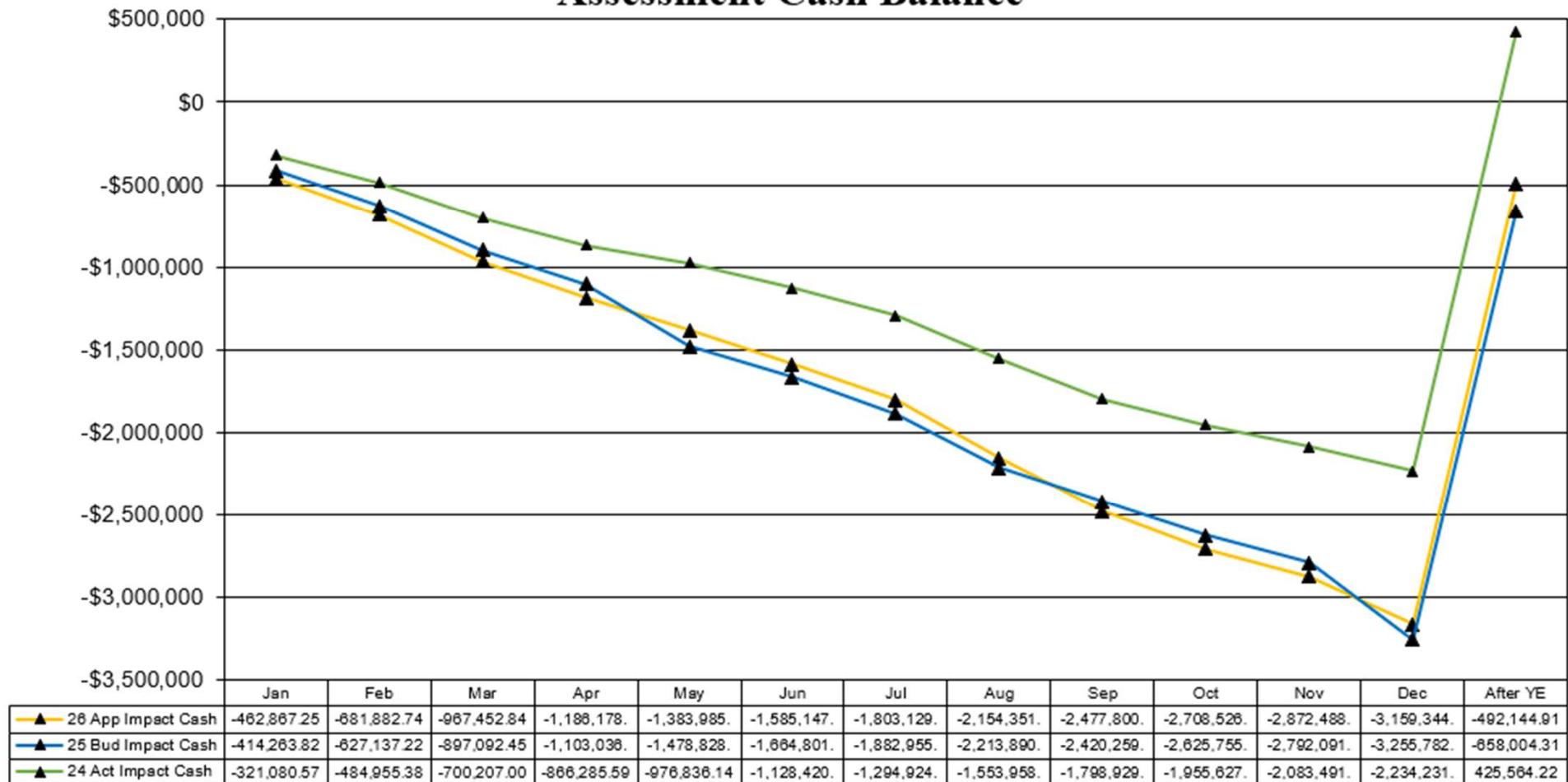
Maximum cash use from timing difference \$28,493,980 in November
Year-end use of cash before estimated savings \$835,937

Greene County, Missouri Road & Bridge Cash Balance



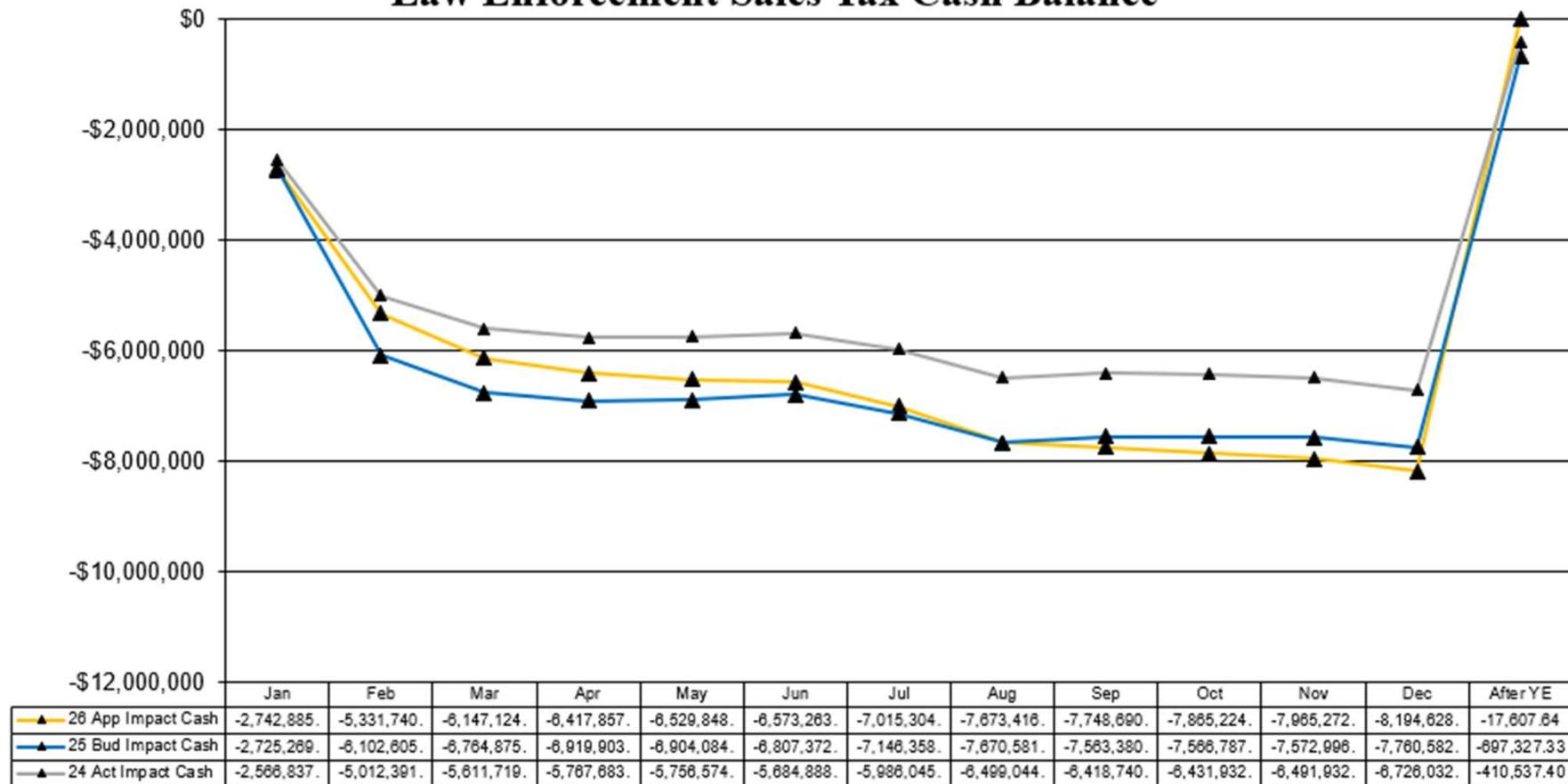
Maximum cash use from timing difference \$16,082,620 in September
 Year-end use of cash before estimated savings \$452,187

Greene County, Missouri Assessment Cash Balance



Maximum cash use from timing difference \$3,159,344 in December
Year-end use of cash before estimated savings \$492,145

Greene County, Missouri Law Enforcement Sales Tax Cash Balance



Maximum cash use from timing difference \$8,194,628 in December
Year-end use of cash before estimated savings \$17,608

Totals by Office for Major Funds

(General Revenue, Law Enforcement, Road & Bridge and Assessment)

	2025 Budget	2026 Budget	Difference
Assessor	3,636,290.31	3,655,911.91	19,621.60
Auditor	566,961.40	563,997.89	-2,963.51
County Clerk	1,125,343.88	1,788,703.90	663,360.02
Collector of Revenue	986,306.66	1,059,128.49	72,821.83
Commission	90,054,143.11	82,876,737.74	-7,177,405.37
Court Order	12,618,950.93	13,177,546.34	558,595.41
Prosecuting Attorney	9,426,184.91	9,812,903.54	386,718.63
Public Administrator	854,820.24	862,698.49	7,878.25
Recorder of Deeds	628,090.37	635,345.23	7,254.86
Sheriff	53,635,113.88	57,690,960.34	4,055,846.46
Treasurer	301,780.63	340,458.22	38,677.59
Grand Total	173,833,986.31	172,464,392.09	-1,369,594.23

Major Fund Changes by Office and Category

(General Revenue, Law Enforcement, Road & Bridge and Assessment)

	Personnel	Operations	Capital	Total
Assessor	120,568.20	230,053.40	-331,000.00	19,621.60
Auditor	-1,578.51	-1,385.00	0.00	-2,963.51
County Clerk	31,240.91	632,119.11	0.00	663,360.02
Collector of Revenue	8,321.83	64,500.00	0.00	72,821.83
Commission	871,127.70	-6,735,332.38	-1,313,200.69	-7,177,405.37
Court Order	372,128.41	187,867.00	-1,400.00	558,595.41
Prosecuting Attorney	341,673.43	38,381.40	6,663.80	386,718.63
Public Administrator	6,378.25	1,500.00	0.00	7,878.25
Recorder of Deeds	7,254.86	0.00	0.00	7,254.86
Sheriff	3,642,340.51	376,531.05	36,974.90	4,055,846.46
Treasurer	43,577.59	-4,900.00	0.00	38,677.59
Grand Total	5,443,033.18	-5,210,665.41	-1,601,961.99	-1,369,594.23

Primary Reasons for Changes

Assessor – Personnel is higher due to the overall COLA and mid-year step increase for eligible employees. Operations are higher due to a \$99k increase in bi-annual aerial photography, a \$75k increase in Legal Counsel, and a \$62k increase in Subscriptions (primarily an increase in NADA Vehicle Value Guides). The \$331k decrease in capital is attributed to the completion of office renovations in 2025.

Auditor – Personnel is lower due to changes in personnel and Operations are lower due to a reduction in training.

County Clerk – Personnel is \$8k higher due to overall COLA and mid-year step increase for eligible employees. Operations are \$623k higher due to election and voter registration expenses in a general election year. In addition, contract Labor was increased \$15k.

Collector of Revenue – Personnel is higher primarily due to the overall COLA and a reduction in expected vacancy of \$16k. Operations are \$55k higher due to expenses related to the Senior Tax Freeze. In addition, there were \$10k of increases in printing and mailing expenses.

Primary Reasons for Changes

Commission – Personnel is \$871K higher. The Highway Department represents \$614k of this total. In addition to the COLA and mid-year step for eligible employees, the lower paid positions for the Highway Department were restructured. The remaining personnel increase of \$157k is attributed to COLA and mid-year step for eligible employees.

Operations net to \$6,735k less. This includes \$3,289k by no longer showing contingency reserves as an expense. In addition, payment for animal control was reduced by \$1,445k due to the completion of the Animal Shelter project. Building Operations has \$1,419k less in special projects and distributions of sales tax to municipalities are estimated at \$594k less. Operations are \$106k lower overall for the Highway Department, this is also impacted by contingency no longer being reported as an expenditure. Capital is \$1,313k lower due to a reduction of \$2,452 of Road & Bridge Fund Capital and \$818k of Law Enforcement Sales tax Capital. These reductions are off-set by \$1,957k of general revenue capital increases. These increases are primarily \$993k for information systems capital and \$989k for vehicle services capital.

Court Order – Personnel increased \$70k for Courts and \$302k for Juvenile due to COLA and mid-year step increases for eligible employees. Operations increased \$188k primarily due to an increase of \$196k in Juvenile operations and a reduction in court operations of \$8k. Capital decreased by \$1k in a reduction of computer replacements.

Primary Reasons for Changes

Prosecuting Attorney – Personnel increased \$342k due to COLA and mid-year step increases for eligible employees. Operations increased \$38k primarily due to an increase in Navigator Services for the Family Justice Center and fees with the Karpel file system. Capital increased \$7k for laptop replacements.

Public Administrator – Personnel increased \$6k due to COLA and mid-year step increases for eligible employees. Operations increased \$2k for after hours answering service and training expenses.

Recorder of Deeds – Personnel increased \$7k due to COLA and mid-year step increases for eligible employees.

Sheriff – Personnel increased by \$3,642k. This is comprised of increases of \$1,558k for COLA and mid-year step for eligible employees, an \$1,229k reduction in vacancy estimates, an increase of \$764k related to FICA,LAGERS, group insurance and worker's compensation increases and a \$90k increase in overtime and holiday pay. Operations increased \$377k primarily due to jail food expenses, range supplies, and jail janitorial expenses. Capital increased \$37k due to jail capital items.

Treasurer – Personnel increased \$44k due to reinstating a part-time position, COLA and mid-year step for eligible employees. Operations decreased \$5k due to contract labor.

Major Funds

	2026 Unfunded Requests
Assessor	81,764.20
Auditor	50,637.10
Collector of Revenue	0.00
Commission	4,225,056.34
County Clerk	7,885.00
Court Order	0.00
Prosecuting Attorney	79,585.18
Public Administrator	90,971.35
Recorder of Deeds	0.00
Sheriff	4,138,322.71
Treasurer	1,600.00
	8,676,321.88

How do you get a copy of the Budget?

- You may view or save the searchable pdf budget online on the Greene County website under Budget Office, 2025 Budget

OR

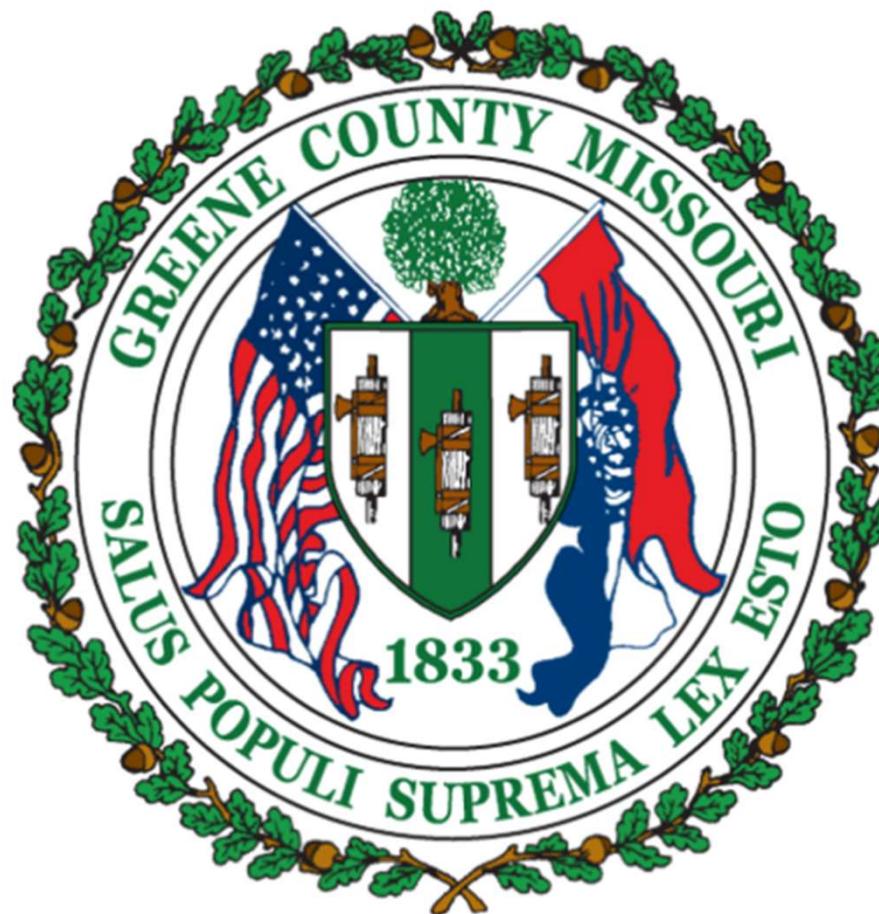
- Contact the Printshop in General Services, provide them your g/l account # and they can print and bind as many copies as you need at a very minimal cost

*Thank
you*



- Acknowledge Deputy Budget Officer Mike Cagle, for sharing responsibility and ownership of this project
- Commission for their wisdom and guidance
- This budget is the combined effort of all Officeholders, Department Directors, and staff of Greene County.

Appropriation Order



ORDER
OF THE
GREENE COUNTY COMMISSION
SPRINGFIELD, MISSOURI

DATE ISSUED: January 9, 2026

SUBJECT: APPROPRIATION ORDER

WHEREAS, the Greene County Commission has reviewed the budget recommendations of the Greene County Budget Officer; and

WHEREAS, the Greene County Commission held nine posted public meetings. A meeting was held on August 15, 2025 with the Circuit Court. Public presentations were held on October 2, 2025, November 12, 2025, and January 9, 2026. Hearing sessions were held for offices, departments, and other groups on November 17, 18, and 20, 2025, and on December 4, 2025. Commission held two decision sessions on December 8, 2025.

WHEREAS, the Greene County Commission considered the 2026 budget recommendations and public comments;

IT IS HEREBY ORDERED, that the tentative tax rate for the year 2026 be set at \$0.1039 per \$100 of assessed valuation for the General Revenue Fund. This tax levy should generate estimated property tax revenue of \$7,610,000.00. This revenue is a portion of anticipated revenues of \$105,773,198.46. This, plus prior year surplus of \$46,446,982.17 less net transfers out of \$12,613,573.88 should generate \$139,606,606.75, available for appropriation in 2026.

IT IS FURTHER ORDERED, adjudged and decreed that \$93,751,479.67 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the General Revenue Fund, Fund 101.

IT IS FURTHER ORDERED, that the tentative tax rate for the year 2026 be set at \$0.1039 per \$100 of assessed valuation for the Road and Bridge Fund. This tax levy should generate estimated property tax revenue of \$7,610,000.00. This revenue is a portion of anticipated revenues of \$42,174,875.64. This, less net transfers out of \$106,050.00 plus prior year surplus of \$74,297,098.45 should generate \$116,365,924.09, available for appropriation in 2026.

IT IS FURTHER ORDERED, adjudged and decreed that \$42,521,012.55 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Road and Bridge Fund, Fund 201.

IT IS FURTHER ORDERED, of the \$3,163,767.00 anticipated revenues plus prior year surplus of \$8,143,285.48, \$3,655,911.91 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Assessment Fund, Fund 202.

IT IS FURTHER ORDERED, of the \$0.00 anticipated revenues, plus prior year surplus of \$9,657,020.03, plus transfers in of \$11,215,000.00, \$11,215,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Real Property Improvement Fund, Fund 203.

IT IS FURTHER ORDERED, of the \$9,696,500.00 anticipated revenues plus prior year surplus of \$13,227,153.89, \$11,255,754.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the E-911 Fund, Fund 204.

IT IS FURTHER ORDERED, of the \$0.00 anticipated revenues plus prior year surplus of \$200,345.07, \$7,600.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sewer District Fund, Fund 205.

IT IS FURTHER ORDERED, of the \$29,389,237.66 anticipated revenues plus prior year surplus of \$2,063,238.84, projected savings of \$17,607.64, and transfers in of \$3,129,142.66, \$32,535,987.96 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Law Enforcement Sales Tax (LEST) Fund, Fund 206.

IT IS FURTHER ORDERED, of the \$18,640,000.00 anticipated revenues less transfers out of \$458,286.85, \$18,181,713.15 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Parks Fund, Fund 207.

IT IS FURTHER ORDERED, of the \$3,910,300.00 anticipated revenues plus prior surplus of \$5,619,273.35, \$3,910,300.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Senior Services Fund, Fund 208.

IT IS FURTHER ORDERED, of the \$65,810.00 anticipated revenues plus prior year surplus of \$258,795.00 less transfers out of \$280,000.00, \$0.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the 31st Judicial Circuit Surcharge Fund, Fund 223.

IT IS FURTHER ORDERED, of the \$0.00 anticipated revenues plus prior year surplus of \$10,800,000.00, \$10,800,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Federal Stimulus Fund, Fund 226.

IT IS FURTHER ORDERED, of the \$902,470.00 anticipated revenues plus prior year surplus of \$424,522.40, \$907,050.09 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Inmate Security Fund, Fund 227.

IT IS FURTHER ORDERED, of the \$360,000.00 anticipated revenues plus prior year surplus of \$1,814,459.09, \$260,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Opioid Fund, Fund 229.

IT IS FURTHER ORDERED, of the \$14,400.00 anticipated revenues plus prior year surplus of \$4,414.96, \$14,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Prosecuting Attorney Training Fund, Fund 236.

IT IS FURTHER ORDERED, of the \$100.00 anticipated revenues plus prior year surplus of \$2,100.00, \$1,950.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Courthouse Administration Fund, Fund 238.

IT IS FURTHER ORDERED, of the \$46,899.00 anticipated revenues plus prior year surplus of \$38,114.79, \$50,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Shelter for Victims Fund, Fund 239.

IT IS FURTHER ORDERED, of the \$593,780.60 anticipated revenues plus prior year surplus of \$0.00, \$593,780.60 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sheriff Federal Grants Fund, Fund 242.

IT IS FURTHER ORDERED, of the \$500.00 anticipated revenues plus prior year surplus of \$9,211.63, \$7,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sheriff DARE Project Fund, Fund 243.

IT IS FURTHER ORDERED, of the \$20,207.50 anticipated revenues plus prior year surplus of \$0.00, \$20,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sheriff K-9 Fund, Fund 245.

IT IS FURTHER ORDERED, of the \$11,330.00 anticipated revenues plus prior year surplus of \$27,757.71, \$10,500.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sheriff Training Fund, Fund 246.

IT IS FURTHER ORDERED, of the \$0.00 anticipated revenues plus prior year surplus of \$7,374.63, \$0.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Employee Appreciation Fund, Fund 253.

IT IS FURTHER ORDERED, of the \$5,485,350.00 anticipated revenues plus prior year surplus of \$7,548,178.23, \$5,485,350.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the School Fund, Fund 254.

IT IS FURTHER ORDERED, of the \$635,990.00 anticipated revenues plus prior year surplus of \$31,729,000.09 and net transfers out of \$981,231.93, \$22,327,647.50 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Bond Fund, Fund 301.

IT IS FURTHER ORDERED, of the \$3,618,158.00 anticipated revenues plus prior year surplus of \$0.00, \$3,618,158.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Developmentally Disabled Fund.

IT IS FURTHER ORDERED, of the \$20,174,992.00 anticipated revenues plus prior year surplus of \$6,923,758.00, \$19,987,227.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Springfield – Greene County Library Fund.

Discretionary Funds – These funds are not ordered by County Commission and are spent at the discretion of other office holders. They are listed here for informational purposes.

IT IS HEREBY NOTED, of the \$305,500.00 anticipated revenues plus prior year surplus of \$1,937,916.92, \$1,046,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Drug Court Fund, Fund 222.

IT IS FURTHER NOTED, of the \$105,986.00 anticipated revenues plus prior year surplus of \$187,518.50, \$0.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Circuit Court Office & Garnishment Fund, Fund 224.

IT IS FURTHER NOTED, of the \$0.00 anticipated revenues plus prior year surplus of \$7,309.69, \$0.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Juvenile Incentive Fund, Fund 228.

IT IS FURTHER NOTED, of the \$0.00 anticipated revenues plus prior year surplus of \$14.88; \$2.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the PA Forfeiture Fund, Fund 231.

IT IS FURTHER NOTED, of the \$27,075.00 anticipated revenues plus prior year surplus of \$63,751.46, \$25,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the LEPC Fund, Fund 232.

IT IS FURTHER NOTED, of the \$521,250.00 anticipated revenues, plus prior year surplus of \$599,282.34, \$941,449.64 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Collector Tax Maintenance Fund, Fund 233.

IT IS FURTHER NOTED, of the \$30,000.00 anticipated revenues plus prior year surplus of \$126,464.25; \$14,600.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the PA Administrative Handling Cost Fund, Fund 234.

IT IS FURTHER NOTED, of the \$13,500.00 anticipated revenues plus prior year surplus of \$131,432.76, \$11,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Prosecuting Attorney Delinquent Tax Fund, Fund 235.

IT IS FURTHER NOTED, of the \$181,240.00 anticipated revenues plus prior year surplus of \$1,573,359.29, \$585,100.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Recorder's User Fund, Fund 237.

IT IS FURTHER NOTED, of the \$0.00 anticipated revenues plus prior year surplus of \$12,915.29 and transfers in of \$75,000.00, \$74,939.72 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sheriff Fee Fund, Fund 241.

IT IS FURTHER NOTED, of the \$97,000.00 anticipated revenues plus prior year surplus of \$42,897.15, \$97,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sheriff Justice Forfeiture Fund, Fund 244.

IT IS FURTHER NOTED, of the \$4,500.00 anticipated revenues plus prior year surplus of \$19,802.37, \$4,500.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sheriff POST Commission Fund, Fund 247.

IT IS FURTHER NOTED, of the \$93,780.00 anticipated revenues plus prior year surplus of \$0.00, \$93,341.79 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Sheriff Revolving Fund, Fund 248.

IT IS FURTHER NOTED, of the \$1,319,065.30 anticipated revenues plus prior year surplus of \$0.00, \$1,319,065.30 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Special Election Fund, Fund 249.

IT IS FURTHER NOTED, of the \$356,924.71 anticipated revenue plus prior year surplus of \$825,679.07, \$248,636.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the Election Services Fund, Fund 251.

IT IS FURTHER NOTED, of the \$0.00 anticipated revenue plus prior year surplus of \$6,675.98 and transfers in of \$20,000.00, \$20,000.00 is hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the PA Contingency Fund, Fund 252.

Done this 9th day of January, 2026 in Springfield, Missouri, County of Greene.

THE GREENE COUNTY COMMISSION

Bob Dixon
Presiding Commissioner

Rusty MacLachlan
Commissioner District 1

John C. Russell
Commissioner District 2