

Effective April 2026, the weekly monitoring report has a new look which is more in line with the manner in which the budget appears in the budget book, pp. B-1 through B-9. This provides for a review that is more compliant with state statute RSMo 55.150 which requires the accounting system to provide records that are conveniently comparable with budget appropriations. Funds are listed in the same order, broken down by Officeholder within each fund. Revenues are broken down into the categories of taxes, intergovernmental, and other; expenditures are reported in the categories of personnel, operations, and capital.

The Budget Department's goal, with this change, is increased accountability and transparency. This tool is designed to build trust and credibility with employees and the public. This weekly record should help improve accountability for Officeholders and Department Heads. In addition, having the records readily comparable with budget appropriations will improve information for decision-making, as well as signal to Officeholders and Department Heads when one or more budget adjustments need to be requested and approved by Commission.

Discretionary Officeholder funds are not ordered by the County Commission, so like with the budget book, they are listed in the latter half of the report for informational purposes only.

The final two pages of the report are a breakdown by department of Commission's total in the General Revenue fund.

Descriptions of the report columns are as follows:

- The 2026 Adjusted Appropriated column includes changes due to any special requests made during the course of the year which have been approved by Commission.
- The Actual and Unposted column for the indicated week number represents all entries made to the general ledger as of the beginning of the week, including those currently in the process of approval as well as all purchase orders and encumbrances (in the case of expenditures).
- The % of Appropriated column is the quotient of current YTD activity and the total 2026 budget for that category.
- The Same Week 2024 % of Ending Actual column represents the percentage of total actual spending that had been achieved after the same number of weeks in 2024. For example, for week 14 this % represents 2024's week 14 spending divided by the total actual spending for all of 2024. Note that 2024 was chosen as the comparative year since fiscal year 2025 is still open, and both revenue and expenditure accounts will be subject to change until the year is finalized.

The % of Appropriated column is subject to special formatting for the Commission-controlled funds. The formatting color is based on a comparison of the corresponding %s for 2024, and is intended to draw attention to categories when current spending is at a substantially different pace than 2024.

The methodology used for determining formatting is different for revenues and expenditures, as detailed below.

Revenues:

- If it is less than the 2024 % by at least 10%, then the value is in red (something to be watched).
- If it is greater than the 2024 % by at least 10%, then the value is in blue (a good indicator).
- If it is greater than 100%, then the value is in green (a good indicator).

Expenditures:

- If it is less than the 2024 % by at least 10%, then the value is in blue (a good indicator).
 - Exception: if the 2024 % is 0%, this % is not highlighted.
- If it greater than the 2024 % by at least 10%, but under 100%, then the value is in orange (something to be watched).
- If it is greater than 100%, then the value is in red (expenditures are in excess of the total annual budget).