County of Greene

2027 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/
If an Officeholder or Department Head would like an excel file of the expenditure lines related to your Office or Department, please email us. Please review your lines for accuracy.

2027 RECOMMENDED BUDGET SUMMARY

FUND #	101	201	202	203	204	206
FUND DESCRIPTION	General Revenue	Road and Bridge	Assessment	Real Property Improvement	E-911	Law Enforcement Sales Tax I
Est. Cash Bal: Jan 1, 2027	22,887,565.31	67,143,754.13	5,133,685.44	0.00	10,467,933.22	80,106.26
Total Revenues	105,466,252.31	44,105,753.01	3,105,166.45	0.00	10,936,500.00	32,399,386.15
Net Transfers	(14,902,048.86)	(506,084.00)	0.00	745,000.00	(85,000.00)	890,132.86
Total Available	113,451,768.76	110,743,423.14	8,238,851.89	745,000.00	21,319,433.22	33,369,625.27
Total Expenditures	89,823,125.63	49,236,034.10	3,547,840.97	685,000.00	11,661,277.20	33,334,068.25
Projected Savings	649,581.06	0.00	65,788.31	0.00	0.00	44,549.24
Est. Cash Balance: Dec 31, 2027	24,278,224.19	61,507,389.04	4,756,799.23	60,000.00	9,658,156.02	80,106.26
Current year change	1,390,658.88	(5,636,365.09)	(376,886.21)	60,000.00	(809,777.20)	0.00

2027 RECOMMENDED BUDGET SUMMARY

FUND #	207	208	223	226	227	229
FUND DESCRIPTION	Park Sales Tax	Senior Services Fund	31st Judicial Circuit Surcharge	Federal Stimulus Fund	Inmate Security Fund	Opioid
Est. Cash Bal: Jan 1, 2027	5,890.38	2,362,619.28	21,412.76	3,556,387.92	425,533.18	1,371,706.13
Total Revenues	21,128,000.00	3,846,750.00	68,722.39	0.00	1,033,689.64	221,650.00
Net Transfers	0.00	0.00	(60,000.00)	0.00	0.00	0.00
Total Available	21,133,890.38	6,209,369.28	30,135.15	3,556,387.92	1,459,222.82	1,593,356.13
Total Expenditures	21,128,000.00	3,846,750.00	0.00	0.00	1,013,665.67	537,000.00
Projected Savings	0.00	0.00	0.00	0.00	0.00	0.00
Est. Cash Balance: Dec 31, 2027	5,890.38	2,362,619.28	30,135.15	3,556,387.92	445,557.15	1,056,356.13
Current year change	0.00	0.00	8,722.39	0.00	20,023.97	(315,350.00)

2027 RECOMMENDED BUDGET SUMMARY

FUND #	236	238	239	242	243	245
FUND DESCRIPTION	Prosecuting Attorney Training Fund	Courthouse Administration	Shelter for Victims Fund	Sheriff's Federal Grants	Sheriff DARE Project Fund	Sheriff K-9 Fund
Est. Cash Bal: Jan 1, 2027	4,917.52	2,443.39	33,639.77	25,241.81	5,341.17	1,385.83
Total Revenues	14,215.17	50.00	50,759.98	583,519.60	821.57	20,257.37
Net Transfers	0.00	0.00	0.00	0.00	0.00	0.00
Total Available	19,132.69	2,493.39	84,399.75	608,761.41	6,162.74	21,643.20
Total Expenditures	14,000.00	2,100.00	50,000.00	579,828.82	6,000.00	20,000.00
Projected Savings	0.00	0.00	0.00	0.00	0.00	0.00
Est. Cash Balance: Dec 31, 2027	5,132.69	393.39	34,399.75	28,932.59	162.74	1,643.20
Current year change	215.17	(2,050.00)	759.98	3,690.78	(5,178.43)	257.37

2027 RECOMMENDED BUDGET SUMMARY

FUND #	246	253	254	301
FUND DESCRIPTION	Sheriff Training Fund	Employee Appreciation	School Fund	Bond Fund
Est. Cash Bal: Jan 1, 2027	32,463.26	7,374.63	1,407,552.12	686,974.42
Total Revenues	11,561.69	0.00	5,317,000.00	135,350.00
Net Transfers	0.00	0.00	0.00	13,823,000.00
Total Available	44,024.95	7,374.63	6,724,552.12	14,645,324.42
Total Expenditures	10,500.00	0.00	5,317,000.00	14,643,350.00
Projected Savings	0.00	0.00	0.00	0.00
Est. Cash Balance: Dec 31, 2027	33,524.95	7,374.63	1,407,552.12	1,974.42
Current year change	1,061.69	0.00	0.00	(685,000.00)

FUND #	101	
FUND DESCRIPTION	General Revenue	
Est. Cash Bal: Jan 1, 2027	**22,887,565.31**	
2027 Recommended Revenues		
Taxes	72,595,700.00	69%
Intergovernmental	4,232,407.31	4%
Other	28,638,145.00	27%
Total Revenues	**105,466,252.31**	
Net Transfers	(14,902,048.86)	
Total Available	**113,451,768.76**	
2027 Recommended Expenses		
Personnel	74,323,015.45	83%
Operations	15,125,984.65	17%
Capital	374,125.53	0%
Total Expenditures	**89,823,125.63**	
Projected Savings	**649,581.06**	
Est. Cash Balance: Dec 31, 2027	**24,278,224.19**	
Current year change	**1,390,658.88**	

Cautions about General Revenue Cash Balance

- Due to the timing differences and needed reserves the County needs to keep a little more than $10.5 million in beginning balance.
- Personnel expenditures are more than tax revenues. Maintaining proportional growth rates in these categories is essential to long-term sustainability.
- We need to be careful that a balance spend down, in one year, doesn't automatically mean a spend-down in future years.
- We need to evaluate not only if a spend-down request is a higher priority than other requests, is it a higher priority than possible future needs.
- We need to protect the County from, and/or plan a response to possible changes in funding sources due to changes outside of our control.

Recommended Budget impact on General Revenue Fund

What's included:

Mid-year step increase for eligible employees

What's not currently included (highlights):

$2,643,902 COLA for employees (example using national average increase for GR and LEST)

$3,427,008 in GR and LEST Personnel requests

$2,108,853 in GR and LEST Operations requests

$5,726,150 in GR and LEST Capital requests

$ 409,983 requests in other funds

Commission Decision Items

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
General Revenue				
Personnel	7,367,082.90	8,141,073.29	7,610,116.71	23,613.49
Operations	758,616.08	807,704.38	752,890.22	54,817.04
Prosecuting Attorney Total	**8,133,386.78**	**8,948,777.67**	**8,363,006.93**	**78,430.53**
Personnel	41,468,281.43	45,741,137.87	41,391,629.08	2,147,382.69
Operations	569,794.42	903,389.53	400,317.79	503,071.74
Capital	0.00	1,367,392.91	0.00	1,367,392.91
Sheriff Total	**42,038,075.85**	**48,011,920.31**	**41,791,946.87**	**4,017,847.34**
Personnel	556,742.89	629,878.47	557,099.08	72,779.39
Operations	7,255.00	17,695.00	7,695.00	10,000.00
Capital	0.00	2,500.00	0.00	2,500.00
Auditor Total	**563,997.89**	**650,073.47**	**564,794.08**	**85,279.39**
Personnel	1,042,126.79	1,108,221.00	1,026,412.17	67,125.98
Operations	746,577.11	191,440.83	117,346.39	74,094.44
Capital	0.00	10,760.74	0.00	10,760.74
County Clerk Total	**1,788,703.90**	**1,310,422.57**	**1,143,758.56**	**151,981.16**
Personnel	839,498.49	992,777.30	877,356.06	111,012.42
Capital	0.00	4,000.00	0.00	4,000.00
Public Administrator Total	**862,698.49**	**1,019,977.30**	**900,556.06**	**115,012.42**
Personnel	13,121,974.86	14,265,128.47	13,515,297.08	349,607.79
Operations	9,453,299.47	11,364,598.05	10,034,772.45	1,298,325.60
Capital	4,361,622.66	4,323,268.75	261,125.53	4,233,268.75
Commission Total	**26,936,896.99**	**29,952,995.27**	**23,811,195.06**	**5,881,202.14**
Personnel	73,761,964.53	80,285,509.99	74,323,015.45	2,771,521.76
Operations	15,512,004.68	17,097,790.59	15,125,984.65	1,940,308.82
Capital	4,477,510.46	5,820,922.40	374,125.53	5,617,922.40
Total General Revenue	**93,751,479.67**	**103,204,222.98**	**89,823,125.63**	**10,329,752.98**

Commission Decision Items

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Commission Breakdown	**2025**	**2026**	**2026**	**Commission**
Category	**Budget**	**Request**	**Recommend**	**Decisions**
Personnel	271,356.55	284,112.41	277,080.95	7,031.46
Budget Sum	**272,156.55**	**284,912.41**	**277,880.95**	**7,031.46**
Personnel	445,417.05	488,868.20	459,326.01	29,542.19
Capital	0.00	4,500.00	0.00	4,500.00
Human Resources	**457,969.05**	**555,968.20**	**521,926.01**	**34,042.19**
Operations	35,978.00	38,394.00	37,488.00	906.00
Purchasing Sum	**367,587.09**	**384,437.75**	**383,531.75**	**906.00**
Personnel	329,142.76	385,459.59	337,316.16	48,143.43
Operations	30,449.84	35,674.74	30,449.74	5,225.00
Capital	12,000.00	80,000.00	0.00	80,000.00
General Services Sum	**371,592.60**	**501,134.33**	**367,765.90**	**133,368.43**
Operations	395,500.00	510,200.00	485,200.00	25,000.00
PreTrial Sum	**856,721.89**	**1,032,437.81**	**965,491.96**	**25,000.00**
Personnel	754,807.35	820,133.70	801,088.60	10,985.62
Operations	220,730.00	232,974.00	220,630.00	12,344.00
Capital	0.00	3,301.75	0.00	3,301.75
Medical Examiner Sum	**975,537.35**	**1,056,409.45**	**1,021,718.60**	**26,631.37**
Personnel	3,062,650.33	3,277,005.69	3,145,125.07	33,172.79
Operations	1,175,219.58	1,799,053.86	1,584,533.26	214,520.60
Capital	2,596,648.71	1,776,700.00	191,125.53	1,756,700.00
Information Systems Sum	**6,834,518.62**	**6,852,759.55**	**4,920,783.86**	**2,004,393.39**
Personnel	819,186.60	928,623.64	835,585.52	93,038.12
Operations	259,124.99	358,857.83	267,857.83	91,000.00
Capital	0.00	85,400.00	0.00	85,400.00
Office of Emergency Mgmt Sum	**1,078,311.59**	**1,372,881.47**	**1,103,443.35**	**269,438.12**

Commission Decision Items

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Personnel	2,264,544.23	2,549,375.33	2,295,857.07	121,321.91
Operations	920,942.93	1,268,407.93	590,857.93	677,550.00
Capital	33,229.94	97,350.00	0.00	97,350.00
Building Operations Sum	**3,218,717.10**	**3,915,133.26**	**2,886,715.00**	**896,221.91**
Personnel	2,397,193.68	2,539,925.33	2,415,048.99	6,372.27
Capital	535,000.00	535,000.00	70,000.00	465,000.00
Resource Management Sum	**3,288,843.68**	**3,431,575.33**	**2,841,698.99**	**471,372.27**
Capital	1,184,744.01	1,741,017.00	0.00	1,741,017.00
Vehicles Sum	**2,072,694.01**	**2,786,667.34**	**1,045,650.34**	**1,741,017.00**
Operations	1,235,913.97	1,512,412.25	1,240,632.25	271,780.00
Health Department Sum	**1,235,913.97**	**1,512,412.25**	**1,240,632.25**	**271,780.00**
Commission Department Breakdown	**26,936,896.99**	**29,952,995.27**	**23,811,195.06**	**5,881,202.14**
Road and Bridge				
Personnel	11,426,605.12	11,666,564.34	11,660,736.45	2,901.51
Commission Total	**42,521,012.55**	**49,255,253.99**	**49,236,034.10**	**2,901.51**
Total Road and Bridge	**42,521,012.55**	**49,255,253.99**	**49,236,034.10**	**2,901.51**
Assessment				
Personnel	2,628,293.41	2,692,250.41	2,661,676.97	20,046.17
Operations	887,618.50	891,164.00	886,164.00	5,000.00
Capital	140,000.00	365,000.00	0.00	365,000.00
Assessor Total	**3,655,911.91**	**3,948,414.41**	**3,547,840.97**	**390,046.17**
Total Assessment	**3,655,911.91**	**3,948,414.41**	**3,547,840.97**	**390,046.17**

Commission Decision Items

Category	2026 Budget	2027 Request	2027 Recommend	Commission Decisions
Law Enforcement Sales Tax				
Personnel	11,502,706.02	12,415,273.20	11,212,095.00	655,486.56
Operations	4,004,030.75	4,433,825.06	4,266,781.19	167,043.87
Capital	146,147.72	108,227.18	0.00	108,227.18
Sheriff Total	**15,652,884.49**	**16,957,325.44**	**15,478,876.19**	**930,757.61**
Operations	13,026,233.28	13,752,531.74	14,008,123.18	1,500.00
Commission Total	**13,418,828.20**	**14,172,649.30**	**14,427,783.66**	**1,500.00**
Total Law Enforcement Sales Tax	**32,535,987.96**	**34,690,861.65**	**33,334,068.25**	**932,257.61**
Revenue/Transfers Less Expenses	**-17,607.64**	**0.00**	**-44,549.24**	**-932,257.61**
Projected Savings	17,607.64	680,588.68	44,549.24	932,257.61
Sheriff's Federal Grants				
Personnel	198,780.60	185,214.66	168,178.82	17,035.84
Sheriff Total	**593,780.60**	**596,214.66**	**579,178.82**	**17,035.84**
Total Sheriff's Federal Grants	**593,780.60**	**596,864.66**	**579,828.82**	**17,035.84**
Total Expenditures	**257,512,037.43**	**250,546,689.32**	**235,455,540.64**	**11,671,994.11**

Budget Calendar (Subject to Change)

- November 9: Recommended Budget to Commission
- Next
  - Hearings & Department Meetings (if requested)
    - Tuesday, November 17 – 10 am to 4 pm
    - Wednesday, November 18 – 12:30 pm to 4 pm
    - Thursday, November 19 – 10 am to 12 pm
  - Commission Decision Meetings
    - November 30 to December 4
- December 24 – Finish Budget Book and make available for review
- January 12 – Final Public Hearing on Budget & Adoption



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