

Budget Workshop

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Local Government Budgeting

- ▶ Need to forecast revenue and expenditures
- ▶ Local government is required to pass a balanced budget
- ▶ Must budget any unfunded mandates from the state and federal government
- ▶ Subject to Dillon's Rule: local governments can only exercise powers explicitly granted to them
- ▶ State dictates local taxing authority
- ▶ Need to maintain some flexibility to be responsive to future needs

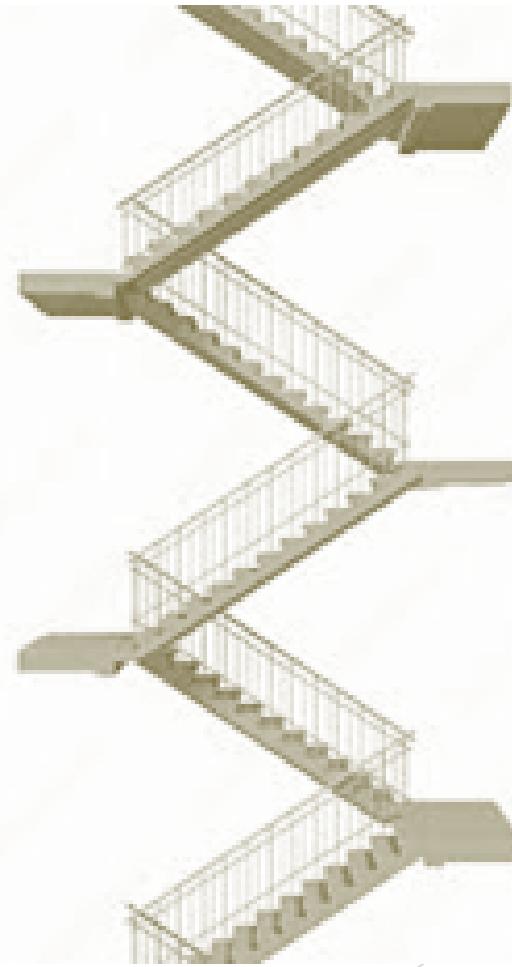
What do taxpayers get from local government?

Examples include:

- ▶ Great schools
- ▶ Safe and healthy communities
 - ▶ Law enforcement
 - ▶ Emergency medical response
 - ▶ Enforcement of safe building standards
 - ▶ Enforcement of stormwater management
 - ▶ Transfer station
 - ▶ Animal Shelter
- ▶ Support for preservation of farms and rural lands
- ▶ Social Services that support families and protect kids
- ▶ Community Events (incl. Festivals, Spooktacular, Christmas tree lighting, etc)
- ▶ Economic development opportunities
- ▶ Recreational opportunities
- ▶ Library
- ▶ Elections

What Greene County is Aiming For: The Six Levels of Customer Service

1. UNBELIEVABLE
2. SURPRISING
3. DESIRED *
4. EXPECTED
5. BASIC
6. CRIMINAL



Budget Actions to Balance FY 2025

Real Estate Tax Decreased \$0.02	(\$596,000)
Personal Property Tax Decreased \$0.50	<u>(\$649,359)</u>
TOTAL	(\$1,245,359)

Offsets:

Increase of TOT tax by 3 cents	\$369,000
New Construction	\$704,509
Agency budget cuts	<u>\$171,850</u>
TOTAL	\$1,245,359

Capital Program funded with unreserved General Fund balance

Budget Actions to Balance FY 2026

Real Estate Tax Decreased \$0.02	(\$607,964)
Personal Property Tax Decreased \$0.50	<u>(\$1,061,918)</u>
TOTAL	(\$1,669,882)

Offsets:

Increase in Tax Receipts	\$950,194
TOT Tax Redirected*	\$304,688
Agency cuts	\$240,000
Added Interest income	<u>\$175,000</u>
TOTAL	\$1,669,882

Capital Program funded with unreserved General Fund balance

***NOTE: Money from FY 2026 Carryover will replace funding for the Rec Center Fund**

Board Priorities*

- ▶ Rural Preservation
- ▶ Public Safety
- ▶ Economic Development
- ▶ Good Governance
- ▶ Infrastructure

*Developed at a Board of Supervisors Retreat October 2024

FY 2027 Budget Forecast

- ▶ Forecast includes early estimates of available revenues based on current information
 - ▶ Projections based on existing rates
- ▶ Focus is on the largest disbursements requirements
- ▶ Looking for BOS guidance on choices
- ▶ Concern about reduced state funding for Children's Services Act (CSA)
- ▶ This is not a reassessment year, only changes to real estate revenue will be new construction (+) or waivers like land use (-)
- ▶ State changes (reduction in LCI) have negatively impacted funding for schools

Revenue Outlook

- ▶ The current taxable inventory of real estate was reduced by an 18% increase in Land Use and a 30% increase in Tax Relief last year (2025).
- ▶ New construction is estimated to increase the taxable inventory of real estate
- ▶ Business Personal Property is down slightly (1.8%)

Bottom line: Current estimates for FY 2027 indicate revenue will be approximately **\$922,000** higher than FY 2026

Expenditure Outlook

Capital Requests: \$1,870,000

► Resurfacing of 3 Parking Lots	\$250,000
► Sheriff Buildout	\$500,000
► Start of replacement of legacy ERP	\$300,000
► Vehicle and Bus Replacement	\$795,000
► Ramp outside of Elections Office	\$ 25,000

Children's Services Act Increases: \$254,000

Salary Increases (3% COLA, 1% progression): \$540,000

New Positions (General Fund Impact): \$1,145,468

Add Back Dedicated TOT Funds for Rec Center: \$324,000

Additional support for schools: \$2,000,000-\$3,000,000

Bottom line: Current estimates for FY 2027 indicate approximately **\$7,134,468** higher than FY 2026

Position Requests

Revenue Generating: 3 FT/1PT positions, Net Impact to General Fund: \$52,650

Department	Position Classification	Salaries & Benefits	
Building Inspections	Building Inspector 1 FT	\$58,722	100% revenue supported
	Receptionist 1 PT	\$26,712	100% revenue supported
Parks and Recreation	Community Events Sup. 1 FT	\$70,200	25% revenue supported
Stormwater	Stormwater Inspector 1 FT	\$85,680	100% revenue supported

Non-General Fund Supported: 2 FT positions

Department	Position Classification	Salaries & Benefits	
Tourism	Tourism Admin Asst 1 FT	\$70,000	Funding from TOT tax dedicated to Tourism
Water and Sewer	Senior Accountant 1 FT	\$100,000	Funding from Water and Sewer revenue

State Reimbursed: 3 FT position, Net Impact to General Fund: \$46,220

Department	Position Classification	Salaries & Benefits	
Clerk of the Circuit Court	Office Clerk 1 FT	\$54,109	Funding of 100% or \$54,109 from State Reimbursement
Dept. of Social Services	Benefit Program Specialist 1 FT Family Program Specialist 1 FT	\$69,714 \$84,354	Funding of 70% or \$107,848 from State Reimbursement

General Fund Positions

11 FT, 1 PT positions, \$1,046,598

Department	Position Classification	Salaries & Benefits
Computer Services	Computer Technician 1 FT	\$101,608
Emergency Medical Services	Medic 1 FT	\$77,924
	EMT 1 FT	\$77,924
	Pharmacy Technician (1 PT)	\$49,000
Sheriff	Deputies 4 FT	\$429,670
	FOIA Officer 1 FT	\$75,000
	Front Desk Receptionist 1 FT	\$65,000
Public Safety	Fire Coordinator 1 FT	\$90,837
Vehicle Maintenance	Automotive Technician 1 FT	\$79,635