

Agenda
Greene County Sales Tax Oversight Board
October 24, 2019
following Cornerstone Dedication, estimated 3:00 p.m.
Operations Center, Conference Room
1210 N. Boonville Ave
Springfield, MO 65802

1. Conrad Griggs – Welcome
2. Next Meeting Date – Thursday, January 23, 2020
2 p.m. Room 212 Historic Courthouse
3. Family Justice Center – Project Coordinator Jamie Willis
4. Inmate Screening Tool – Pretrial Services Supervisor Natalie Gomez
5. State Public Defender MOU – County Administrator Chris Coulter
6. Jail/Sheriff Office Update – Resource Management Director Kevin Barnes,
Project Manager Rob Rigdon
7. Questions and Discussion
8. Adjournment

EXHIBIT A (of the Original 102 Resolution) – October 2, 2017

The Greene County Commission commits to provide funding, in whole or in part, for the following projects upon passage of the one half (1/2) of one (1) percent county-wide general sales tax (GR II), submitted to the voters of Greene County on November 7, 2017.

1. Expansion and/or renovation of the Greene County Justice Center to add 806 beds, bringing capacity to not exceed a total of 1,407 beds. The design of the facility will be to allow future additions, if needed.
2. Up to 334 new correction officers and staff and operations for the Justice Center.
3. Fund Federal and State mandates for storm water management.
4. Community mental health programs to assist with the justice system.
5. Staff and operations for the Prosecuting Attorney's Office.
6. Establish best practice treatment programs such as Drug treatment Court, DWI Court, Veterans Court, etc.
7. Community trunked radio system for emergency communications.
8. Juvenile courts building and detention facility.
9. Community animal control facility.
10. Community animal control officer and equipment.
11. Community partnership law enforcement specialty units.
12. Outlying municipal projects.
13. Support staff (budget, purchasing, human resources, information systems, public information office).
14. Courts renovation.
15. Building maintenance and staffing.
16. Equipment replacement (servers, desktop computers, etc.).
17. Demolition and parking lot construction.
18. Utilities.
19. Restricted reserve to ensure positive bond rating.

1. Expansion and/or renovation of the Greene County Justice Center to add 806 beds, bringing capacity to not exceed a total of 1,407 beds. The design of the facility will be to allow future additions, if needed.

Through August 2019, the main expense for the jail expansion has been architect fees, in the total of \$1,914,943.09. Total anticipated fees for the project are based on 7.75% of the project budget. In August, earnest money of \$15,000 was paid towards the purchase of real estate for the site of jail construction. These expenditures were covered by transfers from Bond Fund 301.

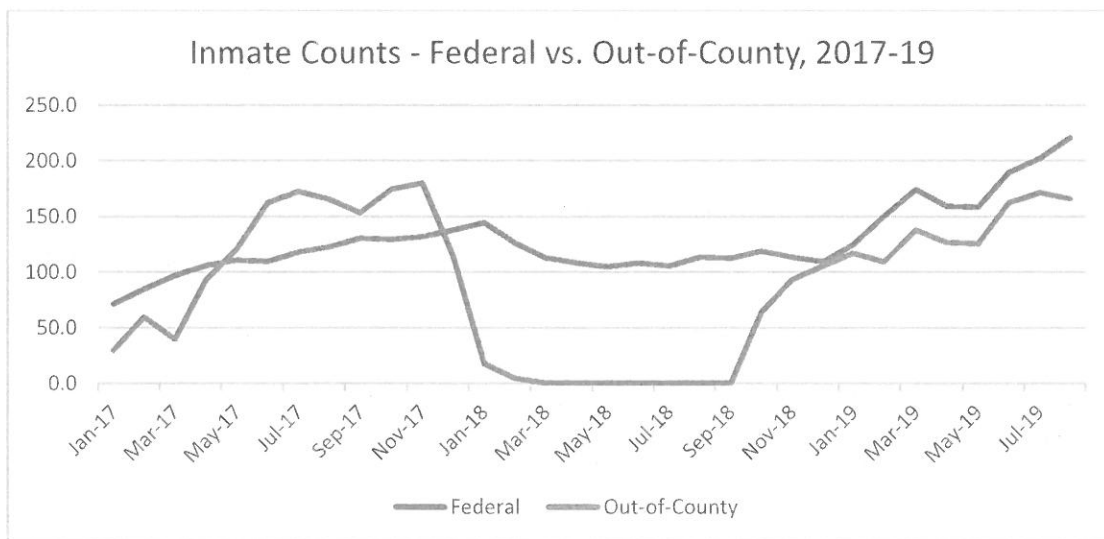
Salaries and benefits for the four-member Jail Advance Team were \$214,526.06 through August. These expenses were paid directly out of GR II and not covered by the bond. In February, representatives from the Advance Team toured detention facilities in Topeka and Leavenworth, KS. The total for these trip expenses totaled \$79.57 (in accordance with Section 14-5 of the Greene County Personnel Manual on travel expenses).

2. Up to 334 new correction officers and staff and operations for the Justice Center.

The majority of additional staff for the Justice Center won't come on board until construction is closer to completion. The Sheriff restructured the Warrants division of the Jail in 2018, in anticipation of the staff headcount increase, with approval from the County Commission. Six clerks were transferred from GR I to GR II and reclassified as Detention Officers, with an addition of six more Officers to bring total Warrants staff to twelve. These additions were hired ahead of schedule to begin working warrant backlogs. Salaries and benefits for these positions through August totaled \$392,300.58. Other operating expenses comprised of uniform costs, medical supplies, and training/meetings, came to \$114,347.92, for a total expense of \$506,648.50.

A key expense in inmate operations is the funding of reciprocity, which is reimbursement to other counties for the holding of Greene County inmates. Because a significant focus of the new GR II tax was the funding of increased expenses due to the rising County inmate population, reciprocity has been funded by GR II since 2018. Through August, this expense has totaled \$1,222,623.47 – the average daily count of inmates held out-of-county has gradually grown between January 1 and August 31, with an overall YTD average of 140. For the month of September, that average was 165.

This figure is significantly higher than what was experienced in 2018. Through August of 2018, the average number held out-of-county was 3, and from February 5 through September 30 there were no inmates held out-of-county. In comparison, in August 2018 the average Federal inmate count (based on number of inmate-days billed) was 113, while in August 2019 the Federal average was 221.



It is expected that reciprocity expense will be eliminated once jail construction is complete and Greene County can once again house all of its inmates.

3. Fund initiatives for environmental and storm water management.

For 2019, two additional positions were funded for Environmental – a Permit Technician and an Assistant Storm Water Engineer, for a total of nine positions. Through August, salaries and benefits for this department totaled \$304,743.79.

Contract labor costs for lawn maintenance at various locations around the County totaled \$8,152.70, and miscellaneous operating expenses for the department came to \$17,466.00. Engineering consulting fees in 2019 have been comprised of ongoing water sampling at the former site of Springfield Laundry for \$11,411.37, and maintenance of the South Dry Sac River streamgauge for \$2,600.01. Code enforcement costs have totaled \$35,654.00, primarily composed of two demolition-and-cleanups at 230 E Weaver Road and 595 S Farm Road 99. Capital purchases for Environmental in 2019 have included a special resistivity ground testing system (\$56,895.58), two Geomax Zenith GNSS systems (\$15,000.00), and a Ford F-150 vehicle (encumbered for \$35,654.00).

Costs for support and maintenance at Riverbluff Cave and Museum were \$64,500.00, which represents the annual budgeted amount of funding support to the Missouri Institute of Natural Science. Community awareness costs have been \$75,620.00 through August, with \$65,000.00 of funding for the Watershed Committee of the Ozarks (in partnership with the City of Springfield and City Utilities), \$10,000.00 to Missouri State University for the Water Quality Education Program in Greene County, \$150 to the James River Basin Partnership for the rain barrel rebate program, and \$500.00 of annual dues to the Tri-State Water Resource Coalition.

In total – salaries, operating costs and community awareness initiatives through August 2019 were funded at a cost of \$625,423.23.

Resource Management has completed several storm water maintenance and demolition projects through August, totaling \$263,784.57. These projects include:

- 4450 E Farm Road 144 - \$9,862.00 for demolition
- 4481 S Farm Road 193 - \$172,746.55 for buyout and demolition
- 2530 W Vincent - \$14,457.15 for demolition
- 5831 S Dollison - \$20,509.60 for drainage-way maintenance
- 4727 S Kimbrough - \$2,482.50 for drainage-way maintenance
- Other property appraisal fees (4775 E Farm Road 174, 9574 W Farm Road 84) - \$800
- Watershed Planning & Prioritization - \$42,926.77

Total expenditures for Resource Management have been \$889,207.80.

4. Community mental health programs to assist with the justice system.

There has been no spending in 2019 thus far for this project. However, there have been extensive planning meetings to determine a direction for growth in these programs. Commissioner Harold Bengsch is co-chair of a subcommittee of the Healthy Living Alliance, which has made significant progress in formulating a three-part plan which will furnish and enhance mental health programs throughout the community.

5. Staff and operations for the Prosecuting Attorney's Office.

The Prosecuting Attorney's Office completed the filling of new GR II positions through the course of 2018, and has been more fully staffed in 2019. Salaries and benefits for through August have totaled \$609,487.48. Operating costs associated with these positions were \$26,833.40.

The Senior Assistant Prosecuting Attorney position funded from GR II was assigned to the Drug Treatment Court, and all costs for this position are included under the best practice treatment programs project (item 6 of Exhibit A to the Resolution).

Total expenditures for the Prosecuting Attorney's Office through August were \$636,949.11.

6. Establish best practice treatment programs such as Drug Treatment Court, DWI Court, Veterans' Court, etc.

Court wraparound services in the form of temporary housing, outreach services, and reimbursements to treatment centers have been paid from General Revenue II in the amount of \$25,759.21. Services were provided by the following organizations:

- City Utilities (bus passes)
- Clean Sweep Ministries
- Freeway Ministries
- Heartland Center for Behavioral Change
- Higher Ground Recovery Center
- Hope Homes of the Ozarks
- Life 360 Community Service
- New Beginning Sanctuary
- Preferred Family Healthcare
- Recovery Chapel
- Recovery Outreach Services
- Timothy House Sober Living Home
- Victory Mission

Contract labor costs related to DWI intensive case management totaled \$37,680.00 through August.

Together with other miscellaneous training and meeting costs, spending by the Court in GR II for best practice treatment programs has been \$63,739.58.

Pretrial for GR II is staffed with two RANT (Risk and Needs Triage) screener positions, and salaries and benefits for these positions were \$67,857.68. Miscellaneous operational costs through August have amounted to \$601.60, for a total in departmental expenditures of \$68,459.28.

From the Prosecuting Attorney's Office, the Senior Assistant Prosecuting Attorney assigned to the Drug Treatment Court has incurred salary/benefit and operational costs of \$63,445.75 through August.

The total cost for all services related to treatment programs and early release through August 2019 totaled \$195,644.61.

In addition, on October 3rd, the County entered into a Memorandum of Understanding with the Missouri State Public Defender's Office to help provide funding for the engagement of private attorneys for defendants detained pre-trial. This is a partnership effort to curb prolonged jail stays due to the wait-times defendants have experienced because of insufficient funding provided to the Public Defender's Office.

7. Community trunked radio system for emergency communications.

Spending towards the trunked radio system (TRS) had not be scheduled to begin in the original Resolution until 2021, however circumstances have resulted in that spending being pulled forward to 2019. That spending is for new radios, which will be required to be P-25 compliant when the TRS upgrade is completed in 2020. Spending for radios has totaled \$314,777.69.

The quarterly cost for TRS has been divided in 2019 so that GR II is taking on approximately 65.5% of the total County charge, or \$48,266.62. Through August, three quarterly charges have been paid for a total of \$144,799.86. This portion of the costs represents the charges for the reserves for capital replacement.

Total expenses related to the trunked radio system through August were \$459,577.55.

8. Juvenile courts building and detention facility.

There was no spending in 2019 for this project, which is anticipated to commence in 2020.

9. Community animal control facility.

The County paid \$50,000 in 2018 toward planning and has budgeted \$250,000 in 2019 for costs of a facility, but no payments have been requested thus far in 2019.

10. Community animal control officer and equipment.

Through August 2019, Greene County had made three of four quarterly payments of \$51,344.25 each, for a total of \$154,032.75, to the Springfield-Greene County Health Department as part of its obligation to fund animal control expenses. These expenses cover the staffing of an animal control officer, and ongoing maintenance of animal control equipment previously funded by the County.

11. Community partnership law enforcement specialty units.

The Family Justice Center (FJC) is a partnership between the Prosecuting Attorney's Office, the Sheriff's Office, and the Springfield Police Department. It is currently staffed by three County staff, and utilizes contract services with both Harmony House and The Victim Center. Planning is currently underway to relocate all FJC services to the Tefft School building, which will be acquired from the Springfield School District with an anticipated closing date of October 21.

The Prosecuting Attorney's Office staffs the FJC with a Project Coordinator and a Program Support Specialist. Salary and benefit costs through August totaled \$56,151.28. Contract services provided by Harmony House and The Victim Center were \$37,691.69 and \$21,218.84, respectively. Wraparound services provided to incoming clients totaled \$4,788.18, and miscellaneous operating expenses were \$5,824.61. In total, the Prosecuting Attorney's Office's share of the FJC cost through August was \$125,674.60.

The Sheriff's Office staffs the FJC with a Domestic Violence Investigator. Salary and benefit costs through August totaled \$45,781.83, and other operating expenses were \$1,498.83 for a total share from the Sheriff's Office of \$47,280.66.

In total, the expenditures for the FJC as of the end of August were \$172,955.26.

The Fugitive Apprehension Unit (FAU) works to maintain the warrants system and process warrants in conjunction with the timing of case preparedness in an effort to minimize potential incarceration times for defendants. It is budgeted for 8 County staff from the Jail and the Prosecuting Attorney's Office.

The Jail staffs the FAU with six Corporals and one Sergeant. Salary and benefits costs through August were \$307,267.69. Operating expenses for the unit, including uniforms, MiFi wireless capabilities, training, mobile communications, and vehicle expense totaled \$18,259.00. In addition, vehicles for the Corporals, which were to have been acquired in 2018, were purchased in 2019 at a cost of \$160,111.36, bringing the total costs from the Sheriff's Office to \$485,638.05.

The Prosecuting Attorney's Office staffs the FAU with a Paralegal who works in conjunction with the Jail staff on the timing of serving warrants. Through August, these duties were handled through contract labor furnished by Kelly Services, at a cost of \$9,625.44.

In total, the expenditures for the FAU as of the end of August were \$495,263.49.

In the spirit of the GR II Resolution, the FAU functions similarly to the FJC in terms of concept as a partnership unit and in terms of budget size; however, receipts from the US Marshals Service which are normally deposited to General Revenue I will be transferred at year-end to cover the costs of the new unit, to the extent that they are not covered by any budget savings from FJC operations, and only to the extent of the FAU's

budget. By agreement between the County Commission and the Sheriff at the time the unit was approved for formation, any cost overruns beyond the FAU's budget would be reimbursed to GR II from one of the Sheriff's discretionary funds. Thus, the overall effect is that while the FJC will function as a second partnership unit, the total cost to GR II for both the FJC and the FAU will be no more than the cost of one unit, as proposed in the original 102 Resolution.

Total partnership law enforcement unit costs through August 2019 were \$668,218.75.

12. Outlying municipal projects.

The municipal project initiative feeds funds back to the individual municipalities to supplement their own project funding. Annual funding is shared equally among the seven municipalities, with two of them receiving a larger stipend on a rotating basis to fund a larger-scale project. In 2019, the recipients of the larger stipends were Ash Grove and Fair Grove. Each municipality was required to submit a proposal to Commission explaining their use of the funding.

The municipal projects and the amounts allotted to each municipality for 2019 were as follows:

- Ash Grove: \$64,285 – Sewer collection system improvements.
- Battlefield: \$14,285 – Police department vehicle.
- Fair Grove: \$64,285 – Drainage repair, crack sealing, and modified aggregate quick-set surfacing.
- Republic: \$14,285 – City Hall and Community Development Building signs.
- Strafford: \$14,285 – 70 HP track type skid steer loader for Public Works (used 2018 and 2019 allotments for payment financing).
- Walnut Grove: \$14,285 – Road repairs and Municipal Building repairs.
- Willard: \$14,285 – City website improvements and funding for the police vehicle program.

Total municipal project expenditures for 2018 were \$199,995.00

13. Support staff (Budget Office, Purchasing, Human Resources, Information Systems, and Public Information Office).

- Budget Office: Salaries and benefits for one staff position through August were \$48,691.29. Additional operating costs of \$300.00 brought total departmental spending to \$48,991.29.
- Purchasing: Salaries and benefits for one staff position through August were \$39,450.26.
- Human Resources: Salaries and benefits for two staff positions through August were \$51,174.23. Additional operating costs of \$78.00 brought total departmental spending to \$51,252.23.
- Information Systems: Salaries and benefits for three staff positions through August were \$132,611.28. Additional operating costs of \$560.00 brought total departmental spending to \$133,171.28.
- Public Information Office: Operating expenditures funded by GR II included contract labor to assemble material for the Rotunda newsletter, attendance to the Missouri Salute to Legislators, and dues for the Public Relations Society of America, for total departmental spending of \$1,548.24.

Total support staff costs through August 2019 were \$274,413.30.

14. Courts renovation.

Court renovations and improvements performed through August of 2019 total \$145,812.62 and include the following expenditures and encumbrances:

- Completion of a second jury holding room - \$127,437.62 (this is slated to be funded from LEST II).
- nForm Architecture courtroom design for the new judge in the 31st Circuit - \$13,200.00
- Engineering design for security fencing and gate control for judges' parking - \$1,800.00

- Pews for Probate Court - \$3,025.00
- Judge's podium for Division 25 - \$350.00

The jury holding room is slated to be funded from LEST II, and the other improvements will be funded via transfers from the Bond Fund. Completion of the fencing and gate project is anticipated before the end of 2019, and courtroom work will be able to accelerate once the Family Justice Center has relocated to its new home in the Tefft building.

15. Building maintenance and staffing.

In the Historic Courthouse, carpeting was replaced in the County Clerk's office at a cost of \$15,026.93. Two HVAC unit replacements have also been ordered and encumbered at a cost of \$10,000.00 for replacement later in the year.

Jail projects include completion of the tower elevator project carried forward from 2018, at a cost of \$48,330.00. Work began in September on replacement of the jail roof, and those invoices should be received and paid before the end of 2019.

For the Judicial Courts Facility, five hot water pumps have been ordered and encumbered at a cost of \$13,119.70. They are scheduled to be installed later in the year.

Other miscellaneous building maintenance costs include vehicle expenses of \$116.03.

Total expenditures for Building Operations projects and other operating needs were \$86,592.66.

16. Equipment replacement.

Equipment replacements funded by GR II through August 2019 are broken down as follows:

- Jail:
 - Concrete drilling costs to complete installation of jail oven - \$360.00
- County Clerk:
 - GR II portion of expenditures for new voting equipment and software - \$57,500.00
- Medical Examiner:
 - Assorted lab equipment and supplies - \$14,119.60
 - Capital purchases, including two mortuary cots and two x-ray tables - \$9,598.58
- Information Systems:
 - Additional security cameras and related video storage - \$131,456.93
 - Payroll time and attendance software and training - \$77,438.00
 - Cisco wireless controllers and licensing - \$73,230.29
 - Hard disk storage expansion - \$41,872.56
 - Door security system - \$13,038.70
 - Miscellaneous desktop PC replacements - \$10,155.97
 - Total (less \$45,010.80 in departmental reimbursements): \$302,181.65
- Building Operations:
 - Two mowers for the inmate yard crew - \$1,240.00

Total equipment replacement expenditures through August were \$384,999.83.

17. Demolition and parking lot construction.

The property located at 311 W Central Street, at the northeast corner of Central Street and Campbell Avenue, was purchased by the County for \$121,037.71, including closing costs. This had been the location of a bookstore as late as 2018 until it was hit by a vehicle, causing severe structural damage. The southwest corner of

the parcel had once been the location of a gas station dating back to the early 1950s, and then an attorney's office for some time after that. All of the buildings on site were removed this year to make way for additional County parking, at a cost of \$34,172.15.

Final expenditures for the building located at 1107 N. Boonville Avenue (previously the location of Wright's Auto Works) were incurred in early 2019, at a total cost of \$4,700.38.

Total transfers from GR II at year end to fund these expenditures are estimated to be \$159,910.24.

18. Utilities.

Utilities expense incurred at the 1107 N. Boonville Avenue location (Wright's Auto) was funded by GR II. This site is currently being utilized for office space by the Jail Advance Team, temporary evidence storage, and vehicle outfitting by the Sheriff's Office. Expense through August has been \$7,755.04.

19. Restricted reserve to ensure positive bond rating.

In 2018, GR II assumed a portion of GR I's balance of the overall General Revenue operating cash reserve, and added another \$5.4 million to this amount for a total reserve balance of \$6,767,782.50 in GR II. This reserve includes \$288,000.00 to a special 27th pay period cash reserve as part of an annual and ongoing buildup of available funds for years when this event occurs. One more significant addition to restricted cash reserves of \$4.9 million is planned for in 2019. Beginning in 2020, further additions will be substantially smaller, with annual additions of approximately \$250,000 per year.

In addition to these reserves, transfers of cash for upcoming bond payments are transferred on a monthly basis to Bond Fund 301. As of August, these restricted bond payment reserves totaled \$4,311,406.40.

Greene County Operations Center

Planning and development of the Greene County Operations Center began in mid-2018. By the end of the year, ground had been broken and concrete footings for the building had been poured. Construction has been ongoing throughout 2019. The cornerstone dedication is set for October 24, 2019.

- Architect fees for the project were \$189,455.11.
- Total construction costs through September 2019 were \$3,764,610.79, including the most recent pay app #11, which will be posted in October.
- Bond draws totaling \$3,383,393.95 have been made to cover costs through September 2019.
- As of the end of September, there has been an estimated cost of \$394,919.53 in equipment and furniture for Building Operations and General Services.
- Total costs through September are \$4,348,985.43. The remaining costs of the project are expected to be posted before the end of the year.

The total budget for the Operations Center project was \$5 million. For 2019, the budget calls for \$4,500,000 in transfers from the Bond Fund, and another \$240,000 as a direct cash transfer from GR II to cover capital purchases and equipment. \$260,000 in cash transfers had been previously budgeted in 2018.

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2. Up to 334 new correction officers and staff and operations for the Justice Center.
3. Fund Federal and State mandates for storm water management.
4. Community mental health programs to assist with the justice system.
5. Staff and operations for the Prosecuting Attorney's Office.
6. Establish best practice treatment programs such as Drug treatment Court, DWI Court, Veterans Court, etc.
7. Community trunked radio system for emergency communications.
8. Juvenile courts building and detention facility.
9. Community animal control facility.
10. Community animal control officer and equipment.
11. Community partnership law enforcement specialty units.
12. Outlying municipal projects.
13. Support staff (budget, purchasing, human resources, information systems, public information office).
14. Courts renovation.
15. Building maintenance and staffing.
16. Equipment replacement (servers, desktop computers, etc.).
17. Demolition and parking lot construction.
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1. Expansion and/or renovation of the Greene County Justice Center to add 806 beds, bringing capacity to not exceed a total of 1,407 beds. The design of the facility will be to allow future additions, if needed.

- Project expenses through August 2019 were \$2,439,689 (\$2,351,144 of which is architect fees).
 - \$2,368,832 covered by funds from the 2018 Certificates of Participation
 - \$70,224 covered by cash transfer from GR II (in 2018).
- Jail Advance Team salaries and benefits through project inception are \$351,334.

2. Up to 334 new correction officers and staff and operations for the Justice Center.

- Most new correctional staff won't be needed until Jail construction is complete.
- The restructured Warrants division of the Jail is part of the overall staff increase. Salaries, benefits, and operating expenses through August were \$506,649.
- Reciprocity, as an operational expense of inmate holding until the Jail expansion is complete, was \$1,222,623. The daily average of inmates held out-of-county from January through August was 140.

3. Fund initiatives for environmental and storm water management.

- Salaries and benefits totaled \$304,744.
- Operating costs and community awareness initiatives totaled \$320,679.
- Storm water projects, including property buyouts, demolitions, and drainage repairs, came to \$263,785.
- The total in expenditures for environmental initiatives was \$889,208.

4. Community mental health programs to assist with the justice system.

- While there has been no spending in 2018, extensive program planning is ongoing.

5. Staff and operations for the Prosecuting Attorney's Office.

- Salaries and benefits through August total \$609,487.
- Other associated operating costs were \$26,833.

6. Establish/maintain best practice treatment programs such as Drug Treatment Court, DWI Court, Veterans' Court, etc.

- The Court provided wraparound services (temporary housing and treatment services) totaling \$63,740.
- Pretrial staffs two RANT Screener positions which, together with operating costs, came to \$68,459.
- The Prosecuting Attorney's Office staffs a Senior APA to the Drug Treatment Court, at a total in salaries and operations of \$63,446.
- Total expenditures for treatment programs and early release services through August were \$195,645.

7. Community trunked radio system for emergency communications.

- Expenditures for radio replacements and upgrades to P-25 compliance were \$314,778.
- Quarterly capital reserve replacement charges for the system totaled \$144,800.

8. Juvenile courts building and detention facility.

- There will be no anticipated spending for this project until 2020.

9. Community animal control facility.

- No spending has been incurred for 2019, although \$250,000 has been budgeted.

10. Community animal control officer and equipment.

- Expenditures of \$154,033 through August help to fund staffing of an animal control officer along with related operating costs and ongoing equipment maintenance.

11. Community partnership law enforcement specialty units.

- The Family Justice Center is a partnership between the Prosecuting Attorney's Office, the Sheriff's Office, and the Springfield Police Department.
 - Total expenditures for the FJC came to \$172,955.
- The Fugitive Apprehension Unit is a partnership the Sheriff's Office and the Prosecuting Attorney's Office. Funding for the FAU will come from increased US Marshals Service revenues out of GR I, after any potential budget savings in the FJC are realized.
 - Total expenditures for the FAU came to \$495,263.

12. Outlying municipal projects.

- Local projects are funded from GR II for all seven municipalities based on submitted proposals.
- Five municipalities received \$14,285, and two received \$64,285, with the larger allotments to be rotated among the municipalities on a regular basis.
- The total in expenditures for these projects was \$199,995.

13. Support staff (Budget Office, Purchasing, Human Resources, Information Systems, and Public Information Office).

- The addition of support staff to various departments, and the related costs in new equipment and operational expenses, totaled \$274,413 through August 2019, and was utilized by the following departments:
 - Budget Office: \$48,991.
 - Purchasing: \$39,450.
 - Human Resources: \$51,252.
 - Information Systems: \$133,171.
 - Public Information Office: \$1,548.

14. Courts renovation.

- Court project costs through August total \$145,813. Of this amount, \$18,375 will be funded via bond transfers (the other spending for the jury holding room will be funded by LEST II, Fund 216).

15. Building maintenance and staffing.

- Historic Courthouse projects have totaled \$25,027.
 - Carpet replacement in the County Clerk's office: \$15,027.
 - HVAC replacements: \$10,000.
- The Jail tower elevator project carried forward from 2018 was completed in 2019 at a cost of \$48,330. Roof replacement began in September; those expenses should be paid before the end of 2019.
- The Judicial Courts Facility project for hot water pump replacements has incurred \$13,120.
- Vehicle costs for Building Operations totaled \$116 through August.

- Total expenditures for Building Operations projects were \$86,593.

16. Equipment replacement.

- Equipment expenditures across the County are broken down as follows:
 - Jail: \$360 to complete oven installation
 - County Clerk: \$57,500 for voting equipment
 - Medical Examiner: \$23,718 for assorted equipment and supplies
 - Information Systems: \$302,182 for software, licensing, and equipment
 - Building Operations: \$1,240 for mowers
- Total equipment replacement expenditures through August 2019 were \$385,000.

17. Demolition and parking lot construction.

- Acquisition of the property at 311 W. Central Street and demolition of existing buildings at the site totaled \$155,210. The space is currently being used for County parking.
- Final expenditures for the property at 1107 N. Boonville Avenue came to \$4,700.

18. Utilities.

- Through August, \$7,755 in utilities expense was incurred at the acquired property on 1107 N. Boonville Avenue, and at the construction site of the new General Operations Center.

19. Restricted reserve to ensure positive bond rating.

- GR II has assumed a reserve balance of \$6.8 million in restricted cash reserves for the County, which includes \$288,000 for a special 27th pay period reserve which will increase annually.
- Cash is also restricted on a monthly basis for the annual bond payments on the 2018 Certificates of Participation. These restrictions totaled \$4.3 million through August.

Greene County Operations Center

- Project expenditures through September were \$4,348,985.
- The cornerstone dedication ceremony for the Operations Center will be on October 24th.



County of **GREENE** State of Missouri

GREENE COUNTY SALES TAX OVERSIGHT BOARD

October 2, 2019

To: Greene County Commission

From: Greene County Sales Tax Oversight Board

Regarding: **2018 Annual Report – General Revenue II**

In November of 2017, Greene County voters authorized an additional one-half cent general sales tax to supplement the existing one-half cent general sales tax passed in 1984, of which 50% is allotted to General Revenue. Although this new tax (herein referred to as "GR II") is classified as General Revenue, the Greene County Commission passed the October 2, 2017 Resolution (Resolution) prior to the approval of the tax which detailed the intended uses of the fund. The Resolution proposed several purposes for this tax: much-needed building maintenance; equipment replacement; increased operating cash reserves; environmental projects; and a more efficient criminal justice system, including increasing jail capacity.

In order to ensure transparency of both revenues and expenditures associated with this tax, and that the promises of the Resolution were fulfilled, the County Commission authorized the formation of an independent Sales Tax Oversight Board in March of 2018. This summary covers the first year of activity associated with the tax, ending December 31, 2018.

Revenues

(Resolution: \$21,007,380; 2018 Receipts: \$17,389,725)

Revenues for 2018 were originally projected in the Resolution at just over \$21 million, which included a \$1 million increase in state boarding revenue. For the 2018 budget, sales tax collection was forecast to come in slower at \$17.2 million and actual revenues reflected this. In addition, the increase in state boarding revenue failed to occur.

Expenditures

In the Resolution, the County Commission presented a list of individual expenditures to be funded by the proposed sales tax increase, and these were collected into five broad categories:

- Environmental Initiatives
- General Revenue Stability
- Community Projects
- The Justice System
- Capital Projects

Environmental Initiatives

(Resolution: \$1,500,000; 2018 Expenditures: \$1,323,794)

The purpose of environmental initiative expenditures was to fund storm water projects in anticipation of compliance to future Federal and State regulations. At the time of the Resolution, Greene County had no funding for this program. It was given a baseline of funding at \$1.5 million for the first

year, with 2% annual growth thereafter. Significant steps were taken in environmental initiatives and community awareness with the new influx of tax revenues, which included a number of storm water buyouts and maintenance projects. In total, the County utilized over \$1.3 million of GR II funds for environmental initiatives.

General Revenue Stability (Resolution: \$377,008; 2018 Expenditures: \$226,238)

General Revenue stability was proposed in the Resolution to give administrative support for the new tax. It was intended to provide funding for seven additional full-time-equivalent support positions and related operating expenses across several departments, including the Budget Office, Purchasing, Human Resources, Information Systems, and the Public Information Office. Initially established with a baseline amount of \$377,008 in the Resolution, it was projected to grow thereafter at an annual rate of 4%. These support positions were filled over the course of the year, at a total cost in GR II funds of \$226,238.

Community Projects (Resolution: \$995,500; 2018 Expenditures: \$747,289)

Several uses of GR II funds fell under the umbrella of community projects in the Resolution: animal control, construction of a new animal shelter, mental health spending, municipal projects, and the establishment of partnership law enforcement specialty units.

Construction of the animal shelter and mental health spending were not scheduled to occur until after 2018, so proposed spending was limited to \$995,500 in the first year of the GR II tax. An animal control officer position at the Springfield-Greene County Health Department along with associated operating expenses was funded for the latter half of the year, along with funds to begin the planning of the animal shelter.

In July, a committee comprised of leaders from the seven outlying municipalities of Ash Grove, Battlefield, Fair Grove, Republic, Strafford, Walnut Grove, and Willard presented and approved project proposals from each municipality to be funded wholly or in part from GR II.

In October, after several months of planning, the Family Justice Center held its grand opening. A cooperative program between the Prosecuting Attorney's Office, the Sheriff's Office, and the Springfield Police Department, the Family Justice Center works in conjunction with Harmony House and The Victim Center in offering assistance to survivors of domestic abuse, elder abuse, sexual assault, and family abuse. Also effective in October, the County Commission approved the formation of a second partnership unit, the Fugitive Apprehension Unit. This collaboration between the Prosecuting Attorney's Office and the Sheriff's Office was formed to handle the backlog of warrants in the justice system, and to coordinate the serving of warrants between the two departments in an effort to help minimize inmate holding times prior to court proceedings. Although this unit is considered a partnership law enforcement unit under the Resolution, its expenses are reimbursed back to the fund from Federal inmate boarding revenues, which increased in 2018 with the re-negotiation of the County's contract with the US Marshals' Service.

In 2018, GR II funds paid for over \$747,000 in community projects.

The Justice System (Resolution: \$1,887,664; 2018 Expenditures: \$1,203,090)

Justice system proposals in the Resolution included several initiatives: the funding of additional positions and support costs for the Prosecuting Attorney's Office; the expansion of treatment programs, such as Drug Treatment Court, to minimize recidivism; support for and upgrade of the emergency trunked radio system which is utilized by Greene County through the Sheriff's Office, the Office of

Emergency Management, and the Road and Bridge Department; and funding of additional staff and operating expenses in conjunction with the expansion/renovation of the Justice Center. Trunked radio system spending and additional Justice Center staff positions were not scheduled for 2018.

In the Prosecuting Attorney's Office, the need for additional support was based upon over 4,600 felony cases referred by law enforcement annually, at a projected annual growth rate of 3.6%. This need took the form of 21 new positions in the Office, with additional positions to be filled in future years in line with ongoing caseload growth, at an estimated cost of just over \$1.2 million in 2018. These positions were gradually filled over the course of the year, at an expense in salaries and operating costs of \$657,272.

Treatment program services have taken several forms with GR II funding. Court wraparound services have provided both temporary housing and treatment center reimbursements. Pretrial services added two RANT (Risk and Needs Triage) screener positions to assist with supervised release efforts. The Prosecuting Attorney's Office assigned a Senior APA exclusively to the Drug Treatment Court. Originally projected in the Resolution at an annual cost of \$463,307 and growing at approximately 3.4% thereafter, GR II spending for these services (which didn't commence until August) totaled nearly \$188,000.

The Greene County Justice Center experienced total inmate counts in excess of available bed space, which has required the need to house inmates at jails in other Counties (an expense referred to as 'reciprocity'). Because one of the intents of GR II funds was to help pay the expenses associated with the continuing increase in the Greene County inmate population, reciprocity was classified as an additional jail operating expense under the Resolution. In 2018, reciprocity costs totaled \$357,868.

In all, out of the nearly \$1.9 million set aside in 2018, just over \$1.2 million of GR II funds were used for justice system initiatives.

Capital Projects

(Resolution: \$2,936,284; 2018 Expenditures: \$1,842,811)

Capital projects comprise the largest category of spending in the GR II Resolution over the next twenty years. Several large projects have been proposed, including: building demolition and acquisition to increase parking availability (scheduled for 2018), construction of a General Operations Center (2018-2019) and a new Juvenile facility (2024), renovations within the Judicial Courts facility (2018-2024), and the expansion/renovation of the Justice Center (planning and design beginning in 2018). These projects will be funded through a combination of cash payments and the issuance of bonds to be paid for from GR II funds over future years. Other spending in the Resolution under this category includes the expansion of staff and services for Building Maintenance in 2021, and annual departmental equipment replacements.

Bond repayments for construction were originally projected in the GR II Resolution at \$1.94 million for 2018. However, the bond repayment plan was restructured prior to issuance in such a way as to both reduce principal faster and to fund portions of the expenditures through cash outlays. This strategy will bring the County significant interest savings over the life of the bonds which can then be allocated to capital projects. The 2018 Certificates of Participation were issued in September of 2018, and the first principal and interest payment will not be due until March of 2019, thus there was no funding out of GR II for this expense.

Cash expenditures for demolition, acquisition, and construction in the original Resolution were projected at \$595,000. However, because of the finance restructuring and cash outlay strategy, the actual cost of this was higher in 2018, in the amount of \$935,828. Building maintenance projects and equipment replacements, originally projected at a cost of \$1 million, cost \$905,775. In total, capital projects received GR II funding in the amount of \$1.84 million.

Additions to Cash Reserves**(Resolution: \$6,039,845; 2018 Additions: \$9,303,185)**

Another use of GR II tax revenues as outlined in the Resolution was to assure the necessary levels of cash reserves to meet operating requirements, and to maintain the highest possible bond ratings with Moody's to save taxpayer money on bond interest expense. For 2018, Greene County was able to set aside \$9.3 million in GR II funds to meet adequate reserve levels.

Reconciliation of Available Cash for Operations

Available cash for operations on the accrual basis totaled \$2,743,318 at the end of 2018. To reconcile operating funds on a cash basis, it is necessary to account for the posted accruals for both revenues and expenses.

Accruals for revenues totaled \$2,589,042, including nearly \$2.5 million in receivables for sales tax generated in 2018 but not received from the State of Missouri until the beginning of 2019. Accruals for expenditures were generated through outstanding warrants and salaries and benefits payable at year end, in the total amount of \$678,904. Accounting for these items, in converting to the cash basis, yields cash available for operations at the end of 2018 in the amount of \$833,179.

Estimated ½% GR Sales Tax Plan	2018 Resolution	2018 Actual
Beginning Operating Balance	0	0
Total Revenues¹	21,007,380	17,389,725
Environmental Initiatives	1,500,000	1,323,794
General Revenue Stability	377,008	226,238
Community Projects	995,500	747,289
Justice System	1,887,664	1,203,090
Capital Projects	<u>2,936,284</u>	<u>1,842,811</u>
Total Appropriations	7,696,456	5,343,222
 Ending Cash Balance	 13,310,923	 12,046,503
Additions to Restricted Reserve ²	(5,751,845)	(9,015,185)
Addition to 27 th Pay Period Reserve	(288,000)	(288,000)
 Available Cash for Operations (Accrual Basis)	 7,271,078	 2,743,318
Change in Revenue Receivables	0	(2,589,042)
Change in Expenditure Accruals	<u>0</u>	<u>678,904</u>
 Available Cash for Operations (Cash Basis)	 7,271,078	 833,179

1. The Resolution estimated revenues based on the outset of new tax receipts back in 2012. The outset of new tax receipts in 2018 was much slower. Regular monthly receipts are now at the expected level.
2. The Resolution did not take into account the County fiscal policy of restricting reserves over the 12-month period before a bond payment is due so restricted reserve includes \$2,535,403.

The Board understands that multi-year plans may require revisions as changes in information, regulations, and circumstances occur over time. Staff was charged with keeping track of changes or deviations from the resolution and informing the Board on these issues. Exhibit 1 consists of the listing of changes known at the writing of this report.

The revisions to the resolution will most likely provide for construction of a jail with a capacity that is much lower than set forth in the original resolution and that, based on the professional study completed, may be full at time of completion if no other effective changes are made to the Justice System infrastructure. Resolving the jail capacity problem was a major reason why the new tax was proposed and Commission is attempting to address that issue with a multi-faceted approach.

The Board would also like to caution Commission that while seeking a multi-faceted approach to jail capacity problems is essential, the decisions being made will not allow those who physically and emotionally harm significant others and children to avoid incarceration because the jail is full.

Signature page follows.

accept CSB

This report has been reviewed, modified, and approved by the Greene County Sales Tax Oversight Board.

Bernie Dana
Bernie Dana

George Deatz
George Deatz

Conrad Griggs
Conrad Griggs

Debra Shantz Hart
Debra Shantz Hart

Britton Jobe
Britton Jobe

Samuel Knox
Samuel Knox

John Twitty
John Twitty

Exhibit 1

Revisions to the October 2, 2017 Resolution

The Resolution was carefully planned, approved by Commission, and presented to taxpayers. Commission desires the spending of taxpayer dollars to be in the most efficient manner possible. Commission does not make changes to the Resolution lightly; however, changes in information, regulations, and circumstances over time leads to the necessity to reevaluate plans. The following list summarizes the changes that have been made since the adoption of the Resolution.

Revenues

- Federal and State boarding revenue sources have been segregated and adjusted to recognize the cap on the number of additional beds that the larger jail facility can hold.

Expenditures

- The Justice System
 - Reciprocity has been recognized on a separate line as an additional jail operating expense.
 - GR II funding for the trunked radio system has been reduced by 25%.
 - Projected costs for additional jail staff have decreased due to the employment of an indirect-supervision staffing model for an off-campus facility.
 - A line has been added for uniform, training, and vehicle costs related to additional jail staff.
 - Additional jail operating expenses, previously calculated at a consistent growth rate, have been pushed out to correspond with the completion of the new facility, and capped to align more realistically with the cap in the increased number of inmates that the new facility can hold.
- Capital Projects
 - Significant modifications were made in the bond financing plan in August 2018 as to allow for more cash outlays in order to reduce financing costs. These outlays apply to the Operations Center, Jail, and Juvenile facilities.
 - In June 2019, Commission met to discuss Resolution priorities and reallocated funding for staffing, operations, and other sources to support the financing of a second bond for jail construction. The second bond increases the overall budget for the new location of a Jail/Sheriff Office facility to \$130 million, with the possibility of up to \$150 million.
 - Acquisition of properties at Scott & Boonville and Central & Campbell to provide temporary space for Sheriff operations and permanent parking. Although parking is mentioned in Exhibit A of the Resolution, these items were not listed in the 20-Year financial plan in Exhibit B of the Resolution.
- Community Projects
 - Funding for the Animal Shelter has been delayed to match City of Springfield timing.
 - Funding for the Family Justice Center was reduced by 20%.
 - The Fugitive Apprehension Unit was added as a second Partnership Law Enforcement Unit, with the understanding that funding would come from savings in the Family Justice Center and increased revenues from Federal boarding.

