

Agenda
Greene County Sales Tax Oversight Board
October 10, 2018 – 2:00 p.m.
Public Safety Center, Media Room
330 West Scott Street
Springfield, MO 65802

1. Dr. Spence – Welcome
2. Dr. Spence – Approval of Previous Minutes
3. Jeff Scott – Presentation of Expenses
4. Dr. Spence – Set Next Meeting Date
5. Dr. Spence – Questions and Discussion
6. Adjournment

Greene County Tax Oversight Committee
Election Center
1126 N. Boonville Ave.
May 17, 2018
2:00 p.m.

Present: Dr. Robert Spence, Bernie Dana, Britton Jobe, Conrad Griggs, Debbie Hart, Robert Spence, Samuel Knox. Absent: John Twitty

Dr. Spence made opening remarks.

County Administrator Chris Coulter introduced Greene County employees to the board.

Dr. Spence presented the Policies and Procedures of the Greene County Sales Tax Oversight Board. Spence highlighted the duties and expectations of the oversight committee.

Meeting for the board will be quarterly and occur on the 3rd Thursday on the first month of the quarter unless more are needed and Greene County staff will send out monthly reports to the committee. Term limits will need to be decided upon by the commission as well as reappointments to the board.

Greene County Auditor Cindy Stein presented a brief presentation on internal controls.(Exhibit 1) Stein highlighted Greene County criteria/purchasing policies. Stein showed samples of invoices and explained the approval process to the board. Stein opened up suggestions from the board to improve the current process. The board requested access to information to be able to answer citizen's questions on how money is being spent. Also requested is links to the website or dedicated portal that would show information on how the new tax revenue is being spent on the projects promised in the tax proposal.

Budget Officer Jeff Scott discussed the current year projected activity, and included a handout. (Exhibit 2). The handout explained numbers contained in the Resolution, the budget numbers for 2018, and actual revenue for the 1st quarter and what is projected for 2018. Scott highlighted the report and gave specifics on General Revenue II, Environmental Mandates, GR Stability, Justice System, Capital Project, and Community Projects which included Family Justice Center which is slated to open 07/01, Animal Control Services which will start later than anticipated 07/01. Scott spoke about the financing schedule of events and explained what actions should be expected in the months ahead. Due to time constraints Scott was unable to highlight the Proposed Financing Plan (Exhibit 3).

A July meeting will not be held as there will not be a lot of information to report. The next meeting will take place in October.

No media was present at the meeting.

With no other business the meeting was adjourned by Dr. Robert Spence.

Greene County Sales Tax Oversight Board

October 10, 2018

General Revenue 102

GR II Revenues

	Budget 2018	Actual as of 9/30/2018
Task Force Recommendation	17,151,750	8,434,279
Springfield Contribution	200,000	200,000
Interest on Fund Balance	91,000	7,429
Projected Increase in Boarding Revenue	1,050,000	-
	<u>18,492,750</u>	<u>8,641,707</u>

EXHIBIT A

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, 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.

General Revenue 102

1. Expansion and/or renovation of the Greene County Justice Center.	Budget 2018	Actual as of 9/30/2018
Jail Expansion & Renovation	2,527,095	473,998
Jail Advance Team	-	46,536

The primary expense thus far has been architect's fees.

General Revenue 102

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

	Budget 2018	Actual as of 9/30/2018
New Correctional Officers & Staff - Justice Center	-	-
Additional Jail Operations	220,000	100

The current Warrants/Records division will be restructured into two separate divisions, effective 10/1.

The expanded Warrants division is considered part of the overall jail expansion staffing.

General Revenue 102

3. Fund Federal and State mandates for storm water management.	Budget 2018	Actual as of 9/30/2018
Environmental Staff and Operations	835,000	470,099
Stormwater Projects	670,977	215,247
	<u>1,505,978</u>	<u>685,345</u>

General Revenue 102

- 4. Community mental health programs to assist with the justice system.**
- 7. Community trunked radio system for emergency communications.**
- 8. Juvenile courts building and detention facility.**
- 18. Utilities expense for new facilities.**

No spending scheduled this year for these items.

General Revenue 102

5. Staff and operations for the Prosecuting Attorney's office.	Budget 2018	Actual as of 9/30/2018
Prosecuting Attorney Staffing	920,260	351,237
Prosecuting Attorney Operations	152,554	93,482
	<u>1,072,814</u>	<u>444,719</u>

General Revenue 102

6. Establish best practice treatment programs (drug treatment court, DWI court, etc.).	Budget 2018	Actual as of 9/30/2018
Drug Court	156,350	634
Pretrial	278,973	9,749
	<u>435,323</u>	<u>10,383</u>

General Revenue 102

9-10. Community animal control facility, maintenance, officer, and equipment.	Budget 2018	Actual as of 9/30/2018
Animal Control	110,000	41,500
Animal Control Equipment	45,500	45,500
Animal Shelter	50,000	50,000
Animal Shelter Maintenance	-	-
	<u>205,500</u>	<u>137,000</u>

General Revenue 102

<i>11. Community partnership law enforcement specialty units.</i>	Budget 2018	Actual as of 9/30/2018
Family Justice Center (PA portion)	293,867	109,301
Family Justice Center (Sheriff portion)	78,297	61,740
	<u>372,164</u>	<u>171,041</u>

The Fugitive Apprehension Unit begins operation on 10/1. Though considered a second Partnership Law Enforcement Unit, FAU funding will come from increased revenues from the re-negotiated US Marshals Service contract. Its budget will follow original resolution parameters, with budget overages funded from discretionary Sheriff funds.

General Revenue 102

12. Outlying municipal projects.

Budget	Actual as of
2018	9/30/2018
200,000	185,710

Municipal Projects

	Calendar 2018	Funding Date	Project Title	Calendar 2019	Funding Date	Project Title
Ash Grove	14,285.00	7/1/2018	Fencing	64,285.00	1/2/2019	Collection System Improvements
Battlefield	44,400.00	7/1/2018	Police Department Vehicle and Report Writing Software	14,285.00	1/2/2019	Police Department Vehicle
	19,885.00	7/1/2018	Residential Street Overlay Project			
	<u>64,285.00</u>					
Fair Grove	14,285.00	7/1/2018	City Street repair and overlay project	64,285.00	1/2/2019	City Street repair, sealant, micro sealing projects
Republic	14,285.00	7/1/2018	Integrated Financial Software - Incode 10 Tyler Technologies	14,285.00	1/2/2019	City Hall and Community Development Building Signs
Strafford	14,285.00	10/2/2018	Purchase of new 70 horsepower track type skid steer loader	14,285.00	1/2/2019	Purchase of new 70 horsepower track type skid steer loader
Walnut Grove	31,032.00	7/1/2018	Sand Filter Upgrade at WWTP	8,000.00	1/2/2019	Road Repairs
	16,626.50	7/1/2018	Police Vehicle I	6,285.00	1/2/2019	Municipal Building Repairs
	16,626.50	7/1/2018	Police Vehicle II	<u>14,285.00</u>		
	<u>64,285.00</u>		Total			
Willard	14,285.00	7/1/2018	Willard's Comprehensive Planning Project	14,285.00	1/2/2019	City Website and Police Vehicle Program
Total Requests	<u>199,995.00</u>			<u>199,995.00</u>		

General Revenue 102

13. Support staff & costs (Budget, Purchasing, HR, IS, PIO)	Budget 2018	Actual as of 9/30/2018
Support Staff and Operational Expenses	233,261	107,330

General Revenue 102

14. Courts renovation.

	Budget 2018	Actual as of 9/30/2018
Courts Renovation	32,000	32,000

2018 spending for circuit clerk improvements. No other court renovations are planned for this year.

Courts renovation will be covered by the 2018 bond.

General Revenue 102

15. Building maintenance and staffing

	Budget 2018	Actual as of 9/30/2018
Building Ops - Special Projects	418,000	74,844
Building Maintenance Operations	14,083	5,914
	<u>432,083</u>	<u>80,758</u>

Spending on old courthouse and some jail maintenance projects has not yet occurred.

General Revenue 102

16. Equipment replacement (servers, desktop computers, etc.).	Budget 2018	Actual as of 9/30/2018
County Clerk - Equipment	115,000	57,500
Jail - Equipment	20,000	17,600
Medical Examiner - Equipment	58,500	37,474
Equipment - IS	329,917	95,699
Telecommunications - IS	52,000	-
	575,417	208,273

General Revenue 102

17. Demolition and parking lot construction.

Budget	Actual as of
2018	9/30/2018
760,000	460,048

Campus Improvements

Real property improvements include:

Hogan/Boonville St. property demolition

Wright's Auto acquisition for construction staging/future use as parking

General Revenue 102

19. Restricted reserve to ensure positive bond rating.

Budget 2018	Actual as of 9/30/2018
6,039,845	6,039,845

As of the end of August 2018, the ending cash balance for GR II was projected at \$11,893,499 with \$6,039,845 dedicated to reserves. A ratings call was held with Moody's on July 24th, and on July 31st Moody's assigned a rating of Aa3 to Greene County's 2018 bonds, and maintained the County's general obligation rating of Aa2.

General Revenue 102

General Services and Building Operations Center

Budget	Actual as of
2018	9/30/2018
5,000,000	172,409

Total Construction Budget

Projected total cost of construction and equipment is \$4,540,045. Construction will be covered by the 2018 bond.

General Revenue 102

Greene County 2018 Certificates of Participation

	Total	Bond	Cash
Total Proceeds	74,642,382	69,682,382	4,960,000
Cost of Issuance	691,558	691,558	
Demolitions & Acquisitions	810,000		810,000
Build/Equip Operations Center	5,000,000	4,500,000	500,000
Build/Equip Jail Expansion	51,656,043	48,006,043	3,650,000
Remodel Jail	11,400,000	11,400,000	
Remodel Judicial Courts Facility	4,500,000	4,500,000	
	<u>74,057,601</u>	<u>69,097,601</u>	<u>4,960,000</u>
Excess Bond Proceeds (due to \$5.4M bond premium)	584,781	584,781	

Sources	Total	Bond	Cash
Par Amount	64,285,000.00	64,285,000.00	
Premium	5,397,382.10	5,397,382.10	
Cash	4,960,000.00		4,960,000.00
Total Proceeds	<u>74,642,382.10</u>	<u>69,682,382.10</u>	<u>4,960,000.00</u>

Uses	Total	Bond	Cash
GK Baum	498,208.75	498,208.75	
AT Fee	104,213.75	104,213.75	
AT OS Prep fee	41,685.50	41,685.50	
Moody's Rating Fee	36,000.00	36,000.00	
CUSIPs	1,500.00	1,500.00	
IPREO	4,000.00	4,000.00	
DTC	800.00	800.00	
Trustee/Paying Agent	5,150.00	5,150.00	
Total cost of issuance	<u>691,558.00</u>	<u>691,558.00</u>	-
Hogan Building Demo	150,000.00		150,000.00
Wright's Auto	375,000.00		375,000.00
Build Operations Center	4,500,000.00	4,500,000.00	
Equip Operations Center	500,000.00		500,000.00
Bookstore/Gas Station	135,000.00		135,000.00
Demolition Building Ops	150,000.00		150,000.00
Build Jail Expansion	48,006,043.00	48,006,043.00	
Remodel Jail	11,400,000.00	11,400,000.00	
Equip Jail Expansion	3,650,000.00		3,650,000.00
Remodel Judicial Courts Facility	4,500,000.00	4,500,000.00	
	<u>74,057,601.00</u>	<u>69,097,601.00</u>	<u>4,960,000.00</u>
Excess Bond	584,781.10	584,781.10	0.00

GR II Revenues:

- Total budgeted revenues from the GR II sales tax in 2018 are \$17,151,750. October tax revenues received were \$1,972,091 for a year-to-date total of \$10,406,369.
- Bank and investment interest on GR II fund balances combined for \$4,605 in October, bringing the year-to-date total to \$12,034.
- Including the City of Springfield's \$200,000 contribution in July to the jail expansion and the budgeted increase in boarding revenue from the Missouri Department of Corrections of \$1,050,000, there was a budgeted total revenue for GR II of \$18,492,750. As of October 31, total revenue received was \$10,618,689.
- Due to recent changes in Missouri statutes, state inmate boarding compensation levels have essentially been frozen at the previous year's levels, which means that the anticipated increase of \$1,050,000 for 2018 will not be collectible for the forthcoming future, and future increases in billings to the Missouri Department of Corrections will begin to accumulate in arrearages. Because these anticipated increases in boarding revenue were projected within the 20-year plan for GR II as increased revenues, the freezing of this compensation will directly impact anticipated fund balances and future budgeting for GR II.

Expenses tied to Exhibit A of the GR II Resolution:

1. Jail Expansion and Renovation:

- a. There was a breakdown of a bakery oven in the existing jail. In the July 17th County Commission briefing, it was explained that a new oven was already part of the equipment budget of the jail expansion, so the Commission voted to approve the purchase of the oven from GR II funds with the understanding that this was an advance purchase of that equipment. In October, a 50% prepayment for the oven, freight, and installation was made in the amount of \$21,200. This brings the total project balance through October to \$484,870.
- b. Total room and board expense for visits to other jail facilities remains at \$2,565.
- c. Total architect expense through October remains at \$435,938.
- d. Other expenses incurred thus far have been equipment and supplies for the Jail Advance Team, which has been working in conjunction with the architects and builders to express jail layout design needs and options.

2. **New Correctional Officers and Operations:** The Warrants/Records restructure that the County Commission approved with an effective date of 10/1/18, to be considered as part of the additional staffing for the jail expansion to be funded from GR II, has been pushed forward to a December 2018 start date. Thus, there has been no expense as of October for new correctional officers and operations.

3. Environmental Initiatives and Storm Water Management:

- a. \$343,181 in staff salary and benefit costs through October, and another \$187,056 for operations, including engineering consulting (\$58,314) and community awareness (\$81,713).
- b. Water quality/flood reduction buyouts (including asbestos inspection and appraisal costs):
 - i. June: 4176 S Farm Road 223 – \$185,955 (also includes demolition costs).
 - ii. August: 4450 E Farm Road 144 – \$47,262.
 - iii. October: 4481 S Farm Road 193 – \$277,184.
 - iv. Miscellaneous drainage repairs and maintenance – \$6,879.
 - v. Total – \$517,280.

4. **Community Mental Health Programs:** No spending scheduled this year.

5. **Prosecuting Attorney Staff and Operations:** Year-to-date totals for new staffing expense are \$421,368 for salaries and benefits and \$111,171 for supplies and equipment. The projected savings for the year on salaries and benefits as of the last departmental projection for the year (in September, and excluding Family Justice Center staff) is \$292,381, due to the fact that a majority of positions did not begin to be filled until July.
6. **Specialty Courts and Treatment Programs:**
 - a. Focus had remained for much of 2018 on the Family Justice Center in order to see it through to its October opening.
 - b. There has been \$3,388 in spending, beginning in October for the Drug Court from the Circuit Court budget (\$2,754 for client support services and \$634 for supplies). The Prosecuting Attorney's office also has a Senior APA currently staffed to work with the Treatment Court.
 - c. Pre-Trial filled two RANT screener positions (RANT = Risk and Needs Triage) at the end of August. Year-to-date expenses for salaries, benefits, and supplies/equipment through October total \$18,310. The majority of Pre-Trial's budget of \$278,973 for 2018 includes \$196,047 for two contract public defenders and related equipment. However, time has been a factor in not being able to establish this piece of the overall Treatment Court plan, so this amount may remain largely unspent for the remainder of 2018.
7. **Trunked Radio System Upgrade:** No spending scheduled this year.
8. **Juvenile Buildings:** No spending scheduled this year.
9. **Community Animal Control Facility:** No further spending on a facility is expected this year beyond the \$50,000 paid to the Springfield-GC Health Department for shelter planning.
10. **Animal Control Officer and Equipment:** \$137,000 has been paid to the Springfield-GC Health Department for animal control services (together with the \$50,000 for shelter planning), with a final payment of \$68,500 expected in December.
11. **Law Enforcement Specialty Units:**
 - a. The Family Justice Center had its official ribbon-cutting on October 1. Expenses for the FJC are shared by the Prosecuting Attorney's office, which staffs support and coordinator positions, and the Sheriff's office, which staffs a domestic violence investigator. Salaries and benefits through October are \$62,139, with \$122,471 in initial setup and operating costs.
 - b. The Fugitive Apprehension Unit, approved by the County Commission with a 10/1/18 effective date, will be staffed with transfers from the Sheriff's office and the Jail effective 11/18.
 - c. The FAU is considered a second Partnership Law Enforcement Unit in the spirit of the GR II Resolution, was structured in budget to mirror the FJC, and will have its expenses paid from GR II. However, it will be paid for by the additional revenues received from the re-negotiated US Marshals Service contract (after applying any budget savings from the FJC). Thus, GR II does not bear any additional cost for this second Unit.
12. **Municipal Partnership Projects:** The municipalities' partnership proposals were submitted to and approved by the Commission. Upon mutual agreement by the municipalities, each will submit small proposals each year, with two of them to submit larger proposals. In this way, each municipality will have a chance on a rotating basis to fund a larger overall project rather than only getting a modestly

larger amount, with which such projects might not otherwise proceed. Battlefield and Walnut Grove are the recipients of the larger allotments for 2018, with Ash Grove and Fair Grove slated to be the recipients for 2019.

13. Support Staff: The following support departments have taken on new staff, and have incurred the following expenses through October –

- a. Budget Office: \$30,401 in staff + supplies/equipment.
- b. Purchasing: \$27,842 in staff + supplies/equipment. Purchasing is projected to exceed its budget for salaries and benefits for 2018 by approximately \$4,700 due to a staffing realignment between positions funded separately by GR I and GR II. An offsetting savings to this overage is currently being realized in GR I.
- c. Human Resources: \$24,472 in staff + supplies/equipment.
- d. Information Systems: \$62,029 in staff, supplies and equipment. Currently projected excess for the year is approximately \$27,500 due to the inability to find/hire a qualified senior IS position. In June, Commission approved the freezing of the senior position and the opening of two lower-level IS positions to assist with the heavy, increased workload.
- e. Total expenses through October are \$144,744.

14. Courts Renovation: Aside from the Circuit Clerk improvements completed earlier this year for \$32,000, no other renovations are planned for 2018. Future courts renovations will be covered by the 2018 bond.

15. Building Maintenance and Staffing:

- a. Tuck-pointing has commenced on the Historic Courthouse. Anticipated spending for this part of the overall project is \$125,000. Other Courthouse work to be done includes replacements of carpet, windows, steam pipes, and entry doors.
- b. Current spending on the jail tower elevator project is at \$74,844 with approximately another \$104,000 anticipated per the construction contract. The elevator work was split into two projects, one for the installation of hydraulic pumps (complete), and another for the elevator controls (work to start in November and completed by year-end).
- c. Other jail-related project spending has not yet occurred, which includes replacements of a boiler, a jail tower roof, and shower doors.

16. Equipment Replacement:

- a. IS has spent \$95,699 through October. Significant purchases include:
 - i. \$16,259.26 for campus security expansions.
 - ii. \$43,850.00 for desktop computer replacements.
 - iii. \$35,029.72 for hard disk storage expansion.
 - iv. Items budgeted but not yet acquired include laptops, routers, and firewall + network replacements. \$227,694 remains in the IS equipment budget.
- b. Capital spending for Building Operations remains at \$5,914 for floor cleaning and vacuum equipment, with approximately \$8,200 remaining for other budgeted line items.
- c. Equipment spending for the Medical Examiner through October is \$38,247.

17. Demolitions and Parking Lot Construction: The demolition of the Boonville Street properties is complete. Total cost of the demolition and temporary parking lot construction as of October is \$149,096, just under the budgeted \$150,000 amount. The maintenance building will remain in place until the Operations Center is constructed and functional. The former building area is now being used as a temporary parking lot until future projects requires the space.

- a. Actual demolition costs were \$99,500.
- b. Asbestos removal costs were \$35,789, which was higher than expected due to additional asbestos found during the demolition process.
- c. Other related expenditures totaled \$13,808, including \$3,119 for removal of copper lines prior to demolition.
- d. Purchase of Wright's Auto Property: The property formerly occupied by Wright's Auto Works at 1107 N. Boonville Ave (the northwest corner of Boonville Ave. and Scott St.) was purchased for a total of \$310,651.64, inclusive of various fees. The building on the property will be used for temporary evidence storage for the Sheriff's Office and office space for the Jail Advance Team (1. Jail Expansion and Renovation), with additional property space possibly being used for campus construction project staging (Operations Center). Additional expenditures to prepare the building total \$4,476 through October, with approximately \$9,000 anticipated for November. There will be additional camera security expenditures as well, but the Sheriff's Office has agreed to fund these additions. Once campus construction projects are complete, the entire property will be converted to additional parking, in line with the Resolution commitment to create more parking within and around the County campus.

18. Utilities Expense for New Facilities: No spending is planned this year.

19. Restricted Reserve to Ensure Positive Bond Rating: As of September, the ending cash balance for GR II was projected to be \$11,619,043 with \$6,039,845 dedicated to reserves.

Other

- **Operations Center:** Old Building Maintenance facility is planned to be demolished for footprint of Jail Expansion. Through October, the County has spent \$172,409 on the Operations Center project. This is made up of architect's fees (\$165,739) and other legal/survey/geotechnical fees (\$6,670). On October 5th, an official groundbreaking ceremony was held at the site, and actual site preparation work commenced shortly thereafter. Branco Construction was awarded the contract, with Range Farm handling the site preparation work. It is anticipated that the concrete foundation will be laid by the end of 2018, with the building fully complete by the middle of 2019.
- **Total GR Collections and Expenditures:** In total, Greene County has spent or encumbered \$2,956,862 of GR II funds through October, while collecting \$10,618,689 in revenues.