



County of **GREENE** State of Missouri

GREENE COUNTY SALES TAX OVERSIGHT BOARD

July 21, 2022

To: Greene County Commission

From: Greene County Sales Tax Oversight Board

Regarding: **2021 Annual Report and Review of Mid-Year 2022 Activity – 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) detailing the intended uses of the fund prior to the approval of the tax. The Resolution proposed several purposes for this tax: a more efficient criminal justice system, including increasing jail capacity; much-needed building maintenance; equipment replacement; increased operating cash reserves; and environmental projects.

The County Commission authorized the formation of an independent Sales Tax Oversight Board (Board) in March of 2018 in order to ensure that the promises of the Resolution were fulfilled and to provide transparency of both revenues and expenditures associated with this tax. This report covers the third year of activity associated with the tax, ending December 31, 2021.

The Board met semiannually during 2021, on January 21st and July 22nd. The July meeting took place at the site of the new Sheriff’s Office/Jail and included a tour of the construction in-progress. During 2021, two members of the Board stepped down and one new member was welcomed, so that at the end of the year, one vacancy remained. In 2020, the Board had considered the need for continuing its oversight role in light of the fact that construction of the Sheriff’s Office and Jail would be complete in 2022, and that most of the expenditures in GR II from that point forward would mainly be for ongoing operations. For this reason, and to reduce staff time spent on creating intermediate reports on partial years of spending, the Board meeting frequency was reduced from quarterly to semiannual. Expecting that the Board may choose to dissolve itself in 2022, the remaining vacancy has not been filled.

During the year, the Board received information and presentations related to the following topics, and continued to have confidence that the GR II funds were being properly segregated and used:

- Detailed expenditures in all departments receiving GR II funding,
- Ongoing GR II cash balance status,
- Timelines of capital projects and the uses of cash and bond funds to complete those projects,
- Sheriff’s Office and Jail updates as furnished by the joint construction venture of JE Dunn and Dewitt,
- Presentations from the Family Justice Center and Burrell Behavioral Health.

The Board understands that multi-year plans may require revisions as changes in information, regulations, and circumstances occur over time. The Board applauds the Commissioners and staff for tracking and reporting on necessary changes or deviations from the resolution and informing the Board on these issues. Attachment 1 consists of the listing of changes known at the writing of this report. There have been no changes to the list since the previous year’s annual report.

With the issuance of the third and final set of bonds in 2022, staff will consolidate this obligation along with other spending changes into a second revision of the Resolution. This document will track the gradual and planned spenddown of GR II sales tax revenue for bond repayments through the original 20-year time span of the Resolution, and provide a blueprint for budgeting around the need to retain sufficient cash to meet the County’s debt obligations.

The Board concludes that the following information prepared by the staff is an appropriate summary of GR II activity for 2021, and through mid-year 2022.

Revenues

<u>Original Resolution</u>	<u>Modified Resolution</u>	<u>2021 Actual Receipts</u>
\$30,698,069	\$32,008,650	\$33,389,808

Revenues from sales tax collections were estimated in both the original and modified Resolution at \$27.95 million. Actual 2021 receipts exceeded this figure by 15.5% at \$32.28 million. Ongoing analysis of revenue trends seems to indicate that the growth witnessed over the past two years has been due to an increase in the overall tax base. Revenue levels have reached a plateau above prior years, and it is expected that future rates of growth will begin to adjust back to historic values.

Revenues generated from investments, grants, and other reimbursements also exceeded Resolution projections, by \$58,358. However, as with 2019 and 2020, transfers to GR II of State and Federal boarding revenue which were projected to occur based upon the addition of beds in the expanded Justice Center did not occur. In the original Resolution, this revenue was projected at \$2,239,031. In June 2019 this was modified to transfers of \$1,138,742 in state board and \$2,410,870 in Federal board, which included the amount to cover costs of the Fugitive Apprehension Unit (FAU). The amount of Federal board transferred to GR II in 2021 was limited to \$543,599, which was the total cost of the FAU for the year.

Expenditures

<u>Original Resolution</u>	<u>Modified Resolution</u>	<u>2021 Actual Spending</u>
\$24,672,129	\$33,077,513	\$24,572,636

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

<u>Original Resolution</u>	<u>Modified Resolution</u>	<u>2021 Actual Spending</u>
\$1,591,812	\$1,591,812	\$1,215,601

The intended 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 2018, with 2% annual growth thereafter. As with previous years, staffing of environmental engineers and storm water specialists, code enforcement, storm water property buyouts, and community awareness initiatives have continued on to maintain the County's proactive stance on regulation compliance. In total, the County utilized over \$1.2 million of GR II funds towards these initiatives.

General Revenue Stability

<u>Original Resolution</u>	<u>Modified Resolution</u>	<u>2021 Actual Spending</u>
\$424,083	\$424,083	\$695,194

General Revenue stability was proposed in the Resolution to provide administrative support for functions relating to the new tax. The original Resolution provided funding for six additional full-time and two part-time support positions, along with the related operating expenses across several departments, including Budget, Purchasing, Human Resources, Information Systems, and Public Information. Initially established with a 2018 baseline amount of \$377,008 in the original Resolution, it was projected to grow thereafter at an annual rate of 4%.

As of the end of 2021, there were 14 positions supported by this category of spending, with each planned part-time position upgraded to full-time, and an additional six Information Systems committed solely to jail operations. In addition, costs for building liability coverage for the Operations Center and unemployment insurance are also accumulated into GR II stability spending.

Community Projects

<u>Original Resolution</u>	<u>Modified Resolution</u>	<u>2021 Actual Spending</u>
\$2,989,950	\$3,414,433	\$2,853,660

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

Construction of the animal shelter was originally scheduled to occur in 2019 with the County's share of the cost at \$1.45 million. This project has been delayed for the past several years; however, these funds are still earmarked for shelter construction and will be utilized once construction plans have been put in place. Animal control officers with the Springfield-Greene County Health Department, along with the associated operating cost, continue to be funded through GR II, at a 2021 cost of \$213,675.

Mental health spending in the Resolution was projected annually at \$2.02 million. Actual expenditures for 2021 were \$1.54 million which consisted primarily of \$1 million in annual funding for the Burrell Behavioral Crisis Center Rapid Access Unit, located in west Springfield. Four mental health-

related positions working with inmates at the Greene County Jail are also funded in this category, as are wraparound services provided by the 31st Judicial Circuit Court.

Municipal projects, as presented and approved from the seven outlying municipalities of Ash Grove, Battlefield, Fair Grove, Republic, Strafford, Walnut Grove, and Willard, are funded annually from this category, at a cost of just under \$200,000.

The Family Justice Center (FJC) is one of two partnership law enforcement units funded by GR II under the community projects umbrella. Located in the renovated Tefft school building, the FJC is a cooperative program between the Prosecuting Attorney’s Office, the Greene County Sheriff’s Office, and the Springfield Police Department. The FJC works in conjunction with services provided by Harmony House and The Victim Center in offering assistance to survivors of domestic abuse, child/elder abuse, and sexual assault. Costs for this unit in 2021 were \$363,701.

The Fugitive Apprehension Unit (FAU), formed in late 2018, is a second partnership law enforcement unit working within the Jail. It was formed to handle the backlog of warrants in the justice system, and to coordinate the serving of warrants with the Prosecuting Attorney’s Office in an effort to minimize inmate holding times prior to court proceedings. Although this unit is budgetarily structured as a partnership law enforcement unit under the Resolution, its expenses are reimbursed back to GR II from Federal inmate boarding revenues received into the GR I fund. Total costs of this unit in 2021 were \$547,846.

The Justice System

<u>Original Resolution</u>	<u>Modified Resolution</u>	<u>2021 Actual Spending</u>
\$12,999,474	\$12,748,379	\$11,078,670

Justice system proposals in the Resolution included several initiatives: the funding of additional staff and operating expenses in conjunction with the expansion/renovation of the Justice Center; 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; and, support for and upgrade of the emergency trunked radio system utilized by Greene County through the Sheriff’s Office, the Office of Emergency Management, and the Road and Bridge Department.

In late 2018, costs for reciprocity were added to justice system spending in GR II. However, in 2020, reciprocity cost was replaced with the lease cost for an expanded temporary jail facility. Because of its increased size, the site of the temporary jail was also relocated from its original placement on North Robberson behind the Justice Center to North Campbell, adjacent to the Public Safety Center. The expansion increased the number of available beds in the temporary jail from 108 to 390. This has enabled Greene County to house all its inmates on-campus, eliminating the costs and safety issues associated with daily inmate transport to and from outside counties. The expansion has also helped to address issues of overcrowding in the existing jail facility. A full year’s lease cost of \$3.15 million was paid out during 2021, and an additional half-year of costs will be posted in 2022.

In the June 2019 modification to the Resolution, the estimated costs for additional staffing for the Jail were significantly reduced for the original Resolution allotment. This was due to a reduced estimated headcount in the staffing plan provided by the Jail Advance Team. In turn, the extended timeline for new jail construction extended the timeline of staff hiring, pushing those expenses to future years. A separate line was also added to the Resolution spreadsheet at that time to segregate salaries and benefits from other staffing costs such as training and meetings, uniforms, and pre-employment

drug screening. There were 168 additional positions for the Jail funded by GR II in 2021, consisting of early hiring for a restructured warrants department in 2018, court transfer Detention Officers in 2019, staff for the expanded temporary jail facility in 2020, and the early on-boarding of new staff throughout 2021 to provide ample time for training. Total costs for jail personnel and operations came to just over \$6.2 million.

The anticipated need for the Prosecuting Attorney’s Office in the Resolution 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 new positions for the Office, with additional positions to be filled in future years in line with ongoing caseload growth. The actual cost for these positions and the related operating expenses in 2021 came to \$1.1 million.

Treatment program services funded by GR II have taken several forms. Court wraparound services have provided both temporary housing and treatment center reimbursements; Pretrial added two screener positions and currently employs GPS and SCRAM technology to assist with supervised release; and, the Prosecuting Attorney’s Office added a Senior APA position assigned to work exclusively with the Drug Treatment Court. Originally projected in the Resolution at an annual cost of \$468,116 and growing at approximately 3.4% thereafter, the spending for these services for 2021 was \$579,731.

Trunked radio system spending was not originally scheduled to begin in the Resolution until 2021. However, the availability of radios compliant with the P-25 system (and their anticipated scarcity at the time of completion of the upgrade in 2021) made early spending advantageous in 2019. The final expense of the system upgrade was also posted early, in 2020, at a cost to GR II of \$851,011. There was no future spending earmarked for the trunked radio system for the remainder of the Resolution duration.

A total of six new Information Systems positions have been created through 2021 to oversee and maintain Jail technology associated with the new facility. Building Operations personnel have also been supplemented with new positions assigned full-time to jail operations. Four of these positions were appropriated for 2021, with eight more to be added in 2022.

Capital Projects

<u>Original Resolution</u>	<u>Modified Resolution</u>	<u>2021 Actual Spending</u>
\$6,666,810	\$14,898,806	\$8,729,511

Capital projects comprise one of the largest categories of spending in the GR II Resolution. Several projects proposed with the new tax have been completed or were in progress through the end of 2021. Among the larger of these projects since 2018 have been: the ongoing construction of the expanded Sheriff’s Office and Justice Center, the General Operations Center, construction of a new courtroom in the Judicial Courts Facility, renovation of the Tefft school building, demolition of defunct campus structures, and increases in available parking. Also included under this umbrella of Resolution spending were costs of additional staff for Building Operations, special building maintenance projects, annual equipment replacement, and utility costs for new Campus buildings.

Campus master planning was still in progress at the end of 2021. It is expected that a series of projects to implement the final plan will begin in the second half of 2022, using funding from the final bond issue which will also pay for the remaining construction on the new Sheriff’s Office and Jail.

Capital projects such as the new Justice Center, the General Operations Center, and the Division 6 courtroom in the Judicial Courts Facility were funded through bond issues, with the resulting debt obligations to be handled by GR II over future years. Other smaller projects have been handled through direct cash outlays. Payments of bond principal and interest for both the 2018 Certificates of Participation and the 2021A and 2021B Certificates of Participation totaled just over \$6.1 million for fiscal year 2021. The 2021A and 2021B issues are to be repaid based on a level principal schedule similar to the 2018 issue, resulting in significantly lower interest expense to the County over the life of the bonds. The first repayment of principal for the 2021 issues isn't scheduled to occur until 2022. Cash outlays in 2021 of just over \$0.5 million included the cost of salaries and benefits associated with the County's capital projects.

Additional staffing and operations for Building Operations not attached to functions related to the new jail came to \$69,432. Special maintenance projects around the campus and handled through Building Operations totaled to \$227,961 in 2021, while equipment replacement and new facility utility costs totaled \$1,745,444.

Additions to Cash Reserves

<u>Original Resolution</u>	<u>Modified Resolution</u>	<u>2021 Actual Additions</u>
\$575,213	\$575,213	\$420,614

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 in order to save taxpayer money on bond interest expense. For 2021, Greene County was able to set aside an additional \$576,000 in planned reserve transfers to meet adequate cash levels. An additional \$132,401 was also set aside to increase the emergency contingency reserve to the required statutory level, which is based on the level of budgeted revenues. The general liability reserve was also restored by a transfer of funds from GR I to its normal operating level of \$1 million, after having been reduced during 2020 to cover the cost of a lawsuit settlement.

Cash to be used for upcoming bond interest and principal repayments is set aside on a monthly basis. The level of this cash reserve dropped slightly in 2021, by \$287,788, due to the use of investment income from prior years to offset a portion of the annual bond payments. At the end of 2021, the restricted reserve balance for future payments on the 2018, 2021A, and 2021B Certificates of Participation was \$3,849,908.

Reconciliation of Available Cash for Operations

As of May 31st, 2022, the balance of available cash for operations, including amounts for journal entries entered into the system but not yet posted, was \$11,652,935.

Estimated ½% GR Sales Tax Plan 2021 Activity - Resolution vs. Actual	Original Resolution	Modified Resolution	Actual Spending
Beginning Operating Balance (Accrual Basis)	24,325,161	23,178,424	13,975,024
Total Revenues	30,698,069	32,008,650	33,389,808
Environmental Initiatives	1,591,812	1,591,812	1,215,601
General Revenue Stability	424,083	424,083	695,194
Community Projects	2,989,950	3,414,433	2,853,660
Justice System	12,999,474	12,748,379	11,078,670
Capital Projects (incl. bond payments)	<u>6,666,810</u>	<u>14,898,806</u>	<u>8,729,511</u>
Total Appropriations	24,672,128	33,077,513	24,572,636
Less: Additions to Restricted Reserve	(575,213)	(575,213)	(420,614)
Available Cash for Operations (Accrual Basis)	29,775,889	21,534,348	22,371,582
Less: Revenue Receivables	0	0	(5,399,931)
Add: Expenditure Accruals	0	0	(5,318,716)
Available Cash for Operations (Cash Basis)	29,775,889	21,534,348	11,652,935
Cumulative Restricted Reserve Balance	12,401,517	12,401,517	20,821,908
Ending Total Cash Balance	42,177,406	33,935,865	32,474,844

	2020 Ending Balance	2021 Additions	2021 Ending Balance
Additions to Restricted Reserve:			
Operating Reserve	12,225,000	250,000	12,475,000
Emergency Reserve	2,137,599	132,401	2,270,000
27th Pay Period Reserve	901,000	326,000	1,227,000
Liability Insurance Reserve ¹	473,338	526,662	1,000,000
Bond Repayment Reserve ²	4,137,696	(287,788)	3,849,908
Total Reserve Additions	19,874,632	947,276	20,821,908

¹ The adjustment to liability insurance reserve originates from a GR1 reimbursement rather than a set-aside of GR2 cash, thus isn't included in the additions to restricted reserve above.

² Reconciliation of the ending bond repayment reserve balance is in the following table.

Bond Repayment Reserve Reconciliation

Reserve Balance, Jan 1, 2021		
2018 COP	4,137,696	
2021A COP	0	
2021B COP	0	4,137,696
Add: Funds Restricted via Transfers in 2021		
2018 COP	3,955,343	
2021A COP	1,365,427	
2021B COP	491,881	5,812,652
Less: Interest Paid in 2021		
2018 COP	(2,141,546)	
2021A COP	(536,208)	
2021B COP	(192,686)	(2,870,440)
Less: Principal Paid in 2021		
2018 COP	(3,230,000)	
2021A COP	0	
2021B COP	0	(3,230,000)
 2021 Ending Restricted Bond Reserve Balance		
2018 COP	2,721,494	
2021A COP	829,219	
2021B COP	299,196	3,849,908
Change in Reserve:		(287,788)

Review of Mid-Year 2022 Activity

2022 has been a milestone year for the General Revenue II fund. Nearly five years after the GR II tax approval by the voters of Greene County, several vital but previously unaffordable projects have been completed. None of these projects would have been possible without the issuances of bonds to fund construction and renovation of County properties. Four separate bond issues (the last one just issued in May of 2022) have provided nearly \$173.5 million in funding, and the Resolution plan calls for a significant portion of future GR II tax revenues over the next 20 years to be applied towards the repayments of these bonds.

Among these capital projects, first and foremost, was the expansion of the Justice Center. Located on the western edge of Springfield and completed in June 2022, this facility represents a joint effort of many County departments, employees, and area businesses. Relocation of the facility away from a locked-in downtown area will allow for long-term future opportunities of expansion for both the main County campus and the Justice Center. Based on a budgetary cap of \$150 million, jail construction and infill costs through July 8th totaled \$145,400,272, broken down into the following categories:

Category	Budget	Actual @ 7/8/22	Remaining	Anticipated Savings
Architect	\$ 9,984,940	\$ 9,845,835	\$ 139,105	\$ 139,105
Construction	126,959,472	123,639,548	3,319,924	1,500,000
Direct Costs	12,505,588	11,914,890	590,698	336,706
TOTAL	\$ 149,450,000	\$ 145,400,273	\$ 4,049,727	\$ 1,975,811

Other completed capital projects since the inception of the GR II sales tax include: the construction of a new General Operations Center on Boonville Avenue at the north end of the County campus; a new Division 6 courtroom and security fencing for the Judicial Courts Facility; the purchase and renovation of the Tefft Building which now serves as the home of the Family Justice Center; and, demolition of aged and unused properties across the campus, which has helped to alleviate issues with parking for both County employees and citizens accessing County services.

Through June, total GR II revenues for 2022 are ahead of plan, with actual sales tax collections coming in at 103.8% of budget. The 2022 budget called for a conservative tax growth of 2% over 2021 collections, based on normal historical trends. The continuing increase in the overall tax base accounts for the current performance ahead of budget. However, careful and ongoing periodic analysis should be applied to determine any slowing or reversal of growth. Commission and the Budget Office have monitored monthly historical tax revenues and growth trends dating back to 2007 and will continue to do so in order to proactively assess potential changes in revenue growth, and respond accordingly.

Mid-year year expenditures are positive to budget, with total spending of \$10,453,970 against a half-year budget of \$14,683,661. Spending in the five Resolution categories through June was as follows:

Environmental Initiatives	\$ 488,536
General Revenue Stability	302,301
Community Projects	1,925,353
The Justice System	7,093,010
Capital Projects (cash outlays)	644,770
TOTAL	\$ 10,453,970

Going forward, the future uses of GR II revenues are focused on debt service and ongoing operating expenditures. Cash spenddowns have been structured into the County’s overall financing plan since the creation of the Resolution in order to accelerate the reduction of debt principal, while also maintaining a healthy fund balance with appropriate cash reserves. These planned spenddowns will result in substantial interest savings over the lives of the bonds. Costs of operating the expanded Justice Center, as well as expenditures committed to other areas and services as promised in the Resolution have also been taken into consideration in the ongoing maintenance of the long-range Resolution plan. Adherence to the plan will keep these operating costs in line in order to maintain the funds needed to cover the County’s debt obligations.

GR II revenues from sales tax have been fully committed to debt obligations and operating expenditures for the next several years, as the following table shows:

**Anticipated Revenues and Uses of Revenue for 2023-2029
(First 7 Full Years of GCSO/Jail Operations)**


	2023	2024	2025	2026	2027	2028	2029
GR II Sales Tax Revenue:	33,279,754	34,278,147	35,306,491	36,365,686	37,456,657	38,580,356	39,737,767
Debt Service for Jail (83% of total):	12,274,004	11,947,937	11,640,695	11,333,454	11,021,313	10,709,371	10,400,093
Jail Operating Expenditures:	20,455,786	20,864,416	21,498,376	22,155,449	22,836,710	23,543,290	24,276,387
Total Jail-Related Expenditures:	32,729,790	32,812,353	33,139,071	33,488,903	33,858,023	34,252,661	34,676,480
% of GR II Sales Tax	98%	96%	94%	92%	90%	89%	87%
Other GR II Debt Service/Expenditures:	11,424,840	13,580,197	12,117,150	12,468,222	12,603,459	12,862,541	12,992,434
Grand Total Expenditures:	44,154,630	46,392,550	45,256,221	45,957,125	46,461,482	47,115,202	47,668,914
% of GR II Sales Tax	133%	135%	128%	126%	124%	122%	120%
% of Total GR II Revenues**	107%	109%	104%	103%	102%	101%	100%


** The Resolution calls for GR II revenue to be supplemented with inmate boarding revenue from GR I.

The County has demonstrated its commitment to maintain fiscal responsibility for the funds generated by the GR II sales tax, and to prioritize the meeting of its debt obligations through the 20-year Resolution plan in conjunction with careful control of operating expenditures. With the promised major capital projects having been completed, and realizing that future revenues are now committed in full to ongoing operations and debt service for the extended future, the Board feels that its appointed task of oversight has been fulfilled. The Board has therefore voted in agreement on the following resolution:

- **Whereas** the Greene County Commission Resolution dated October 2, 2017 provided for the establishment of an independent Sales Tax Oversight Board to review all revenues and expenditures associated with the proposed ½ percent General Revenue sales tax based on a list of 19 priorities provided as an exhibit to the Resolution; and
- **Whereas** the Sales Tax Oversight Board has been serving since formed in March 2018 to fulfill its responsibility to ensure transparency of both revenues and expenditures associated with the General Revenue sales tax approved by the voters in November 2017 (GR II); and
- **Whereas** the Greene County Commission has established a budget aligned with each of the 19 priorities and has made the major decisions regarding use of the Sales Tax Revenue including the completion of a new jail that provides expanded capacity; and
- **Whereas** the Sales Tax Oversight Board has confidence that the Greene County Auditor is fulfilling her duties to assure that GR II appropriations are properly classified and expenditures made by the County Commission are lawful and appropriate; and
- **Whereas** the purpose of the Sales Tax Oversight Board is substantially met and its continuation requires the valuable time of County officials and support staff to provide ongoing support;
- **Be it therefore resolved that** the full membership of the Sales Tax Oversight Board has agreed to the dissolution of the Board, and recommends that the Commission formally rescind the order establishing the Board while continuing its commitment to be accountable to the public to use the GR II sales tax revenues for the priorities originally established.

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



Bernie Dana


Todd Hughes


Robert Davis


Britton Jobe


Conrad Griggs, Chairman


Casey Pyle

Attachment 1

Revisions to Exhibit B of 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 official 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.
 - Properties were acquired at the corners of Scott St & Boonville Ave and Central St & Campbell Ave to provide temporary space for Sheriff's operations and permanent County employee/customer parking. Although parking is mentioned in Exhibit A of the Resolution, these items were not specifically 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 operational savings in the Family Justice Center and increased revenues from Federal boarding.