CERTIFIED COPY OF ORDER

STATE OF MISSOURI
County of Boone

November Session of the October Adjourned

Term. 20

11

County of Boone

In the County Commission of said county, on the

 15^{th}

lay of November

20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby authorize the Presiding Commissioner to sign the attached Finding of Public Nuisance and Order for Abatement of a public nuisance located at 5903 N. Teresa Drive (parcel # 12-415-20-0 1 009.00 01).

Done this 15th day of November, 2011.

ATTEST:

Mendy S. Noren

Clerk of the County Commission

Daniel K. Atwill

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

BEFORE THE COUNTY COMMISSION OF BOONE COUNTY, MISSOURI

In Re: Nuisance Abatement)	November Session
5903 N. Teresa Drive	October Adjourned
Columbia, MO 65202	Term 2011
)	Commission Order No. 453-261

FINDING OF PUBLIC NUISANCE AND ORDER FOR ABATEMENT

NOW on this 15th day of November 2011, the County Commission of Boone County, Missouri met in regular session and entered the following findings of fact, conclusions of law and order for abatement of nuisance:

Findings of Fact and Conclusions of Law

The County Commission finds as fact and concludes as a matter of law the following:

- 1. The Boone County Code of Health Regulations (the "Code") are officially noticed and are made a part of the record in this proceeding.
- 2. The City of Columbia/Boone County Health Department administrative record is made a part of the record in this proceeding and incorporated herein by reference. In addition, any live testimony of the official(s) of the department and other interested persons are made a part of the record in this proceeding.
- 3. A public nuisance exists described as follows: growth of weeds in excess of twelve inches high
- 4. The location of the public nuisance is as follows: 5903 N. Teresa Drive, a/k/a parcel# 12-415-20-01-009.00 01, Section 20, Township 49, Range 12 as shown in deed book 3004 page 0069, Boone County
- 5. The specific violation of the Code is: growth of weeds in excess of twelve inches high in violation of section 6.7 of the Code
- 6. The Health Director's designated Health Official made the above determination of the existence of the public nuisance at the above location. Notice of that determination and the requirement for abatement was given in accordance with section 6.10.1 of the Code on the 6th day of October 2011, to the property owner, occupant, and any other applicable interested persons.
- 7. The above described public nuisance was not abated. As required by section 6.10.2 of the Code, the property owner, occupant, and any other applicable interested persons were given notice of the hearing conducted this date before the Boone County Commission for an order to abate the above nuisance at government expense with the cost and expense thereof to be charged against the above described property as a special tax bill and added to the real estate taxes for said property for the current year.
- 8. No credible evidence has been presented at the hearing to demonstrate that no public nuisance exists or that abatement has been performed or is unnecessary; accordingly, in accordance with section 6.10.2 of the Code and section 67.402, RSMo, the County

Commission finds and determines from the credible evidence presented that a public nuisance exists at the above location which requires abatement and that the parties responsible for abating such nuisance have failed to do so as required by the Health Director or Official's original order referred to above.

Order For Abatement Chargeable As a Special Assessment To The Property

Based upon the foregoing, the County Commission hereby orders abatement of the above described public nuisance at public expense and the Health Director is hereby authorized and directed to carry out this order.

It is further ordered and directed that the Health Director submit a bill for the cost and expense of abatement to the County Clerk for attachment to this order and that the County Clerk submit a certified copy of this order and such bill to the County Collector for inclusion as a special assessment on the real property tax bill for the above described property for the current year in accordance with section 67.402, RSMo.

WITNESS the signature of the presiding commissioner on behalf Boone County Commission on the day and year first above written.

Boone County, Missouri

By Boone County Commission

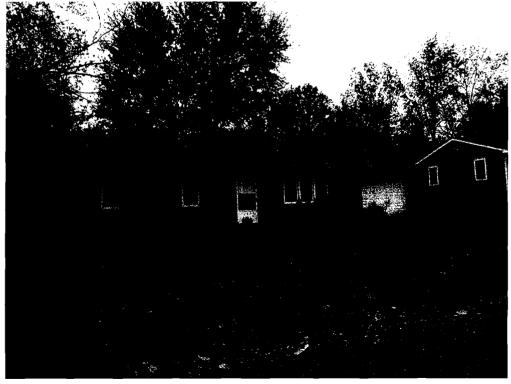
Presiding Commissioner

ATTEST:

Boone County Clerk

TAKEN 10/26/11 @ ~ 10:45 AM 5903 N. TERESA DRIVE





Daniel and Nicole Fisher/Bank of America 5903 N. Teresa Drive - weeds violation TIMELINE

9/13/11: citizen complaint received

9/15/11: initial inspection conducted

9/15/11: certified notice of violation sent to owner and lien holder

9/19/11: lien holder signed for notice

10/6/11: owner signed for notice – called HD to inform of bankruptcy/foreclosure

10/26/11: reinspection conducted – violation not abated - pictures taken at ~ 10:45 am

10/31/11: hearing notice sent





HEALTH DEPARTMENT

HEARING NOTICE

DIVISION OF ENVIRONMENTAL HEALTH

Daniel & Nicole Fisher 229 Cedar Court Great Fall, MT 59405

An inspection of the property you own located at 5903 Teresa Drive (parcel # 12-415-20-02-009.00 01) was conducted on September 15, 2011 and revealed growth of weeds in excess of twelve inches high on the premises. This condition was declared to be a nuisance and a violation of Boone County Public Nuisance Ordinance Section 6.75.

You are herewith notified that a hearing will be held before the County Commission on Tuesday, November 15, 2011 at 9:30 a.m. in the County Commission Chambers at the Boone County Government Center, 801 E. Walnut Street, Columbia, Missouri. The purpose of this hearing will be to determine whether a violation exists. If the County Commission determines that a violation exists, it will order the violation to be abated.

If the nuisance is not removed as ordered, the County Commission may have the nuisance removed. All costs of abatement, plus administrative fees, will be assessed against the property in a tax bill. If the above nuisance condition has been corrected prior to the hearing, you do not have to appear for the hearing.

The purpose of these ordinances is to create and maintain a cleaner, healthier community. If you have any questions, please do not hesitate to contact our office. If you are not the owner or the person responsible for the care of this property, please call our office at the number listed at the bottom of this letter.

Sincerely,

Kristine Vellema

Environmental Health Specialist

Mis Vellers

This notice deposited in the U.S. Mail, first class postage paid on the 31 day of Crtober 2011 by 50.





HEALTH DEPARTMENT

HEARING NOTICE DIVISION OF ENVIRONMENTAL HEALTH

Bank of America 1201 Main Street 7th Floor Dallas, TX 75202

An inspection of the property you hold a lien on located at 5903 Teresa Drive (parcel # 12-415-20-02-009.00 01) was conducted on September 15, 2011 and revealed growth of weeds in excess of twelve inches high on the premises. This condition was declared to be a nuisance and a violation of Boone County Public Nuisance Ordinance Section 6.75.

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Sincerely,

Kristine Vellema

Environmental Health Specialist

Mis Vellera

This notice deposited in the U.S. Mail, first class postage paid on the 31 day of october 2011 by

9/13/11 09:45:16

5058 COMB City of Columbia

nformation, press Enter.

ontact name

154830 Contact ID (F4) .

Call type (F4) CE2

Customer ID . . . : Location ID . . . :

Call from phone Home Phone Alt/Cell Phone Work Phone Ext. Fax Phone

Comments

6003 TERESA DRIVE-WEEDS IN BACKYARD VERY HIGH. ACCESS PERMITTED TO VIEW FROM 6001 TERESA DRIVE

More...

F3=Exit F4=Prompt

F7=Contact inquiry F5=Meter inventory

F8=Customer master F9=Location/customer entry

F24=More keys

Teresci Voeller wants to be Mnonymous but if you need to contact her she can be heached a 819-3233. (I gave this to Kis also) FC

9/15: 6007, weeks 6003; weeks 5903; weeks





DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES
DIVISION OF ENVIRONMENTAL HEALTH

NOTIFICATION OF DETERMINATION OF PUBLIC HEALTH HAZARD AND/OR NUISANCE AND ORDER FOR ABATEMENT

Daniel & Nicole Fisher 229 Cedar Court Great Fall, MT 59405

An inspection of the property you own located at 5903 N. Teresa Drive (parcel # 12-415-20-01-009.00 01) was conducted on September 15, 2011 and revealed growth of weeds in excess of twelve inches high on the premises.

This condition is hereby declared to be a nuisance. You are herewith notified that you must begin correcting this condition within 7 days of receipt of this notice and order and that if the above nuisance condition has not been fully corrected within 15 days after the receipt of this notice, an additional enforcement action will result for violation of Boone County Public Nuisance Ordinance Section 6.7. A reinspection will be conducted at the end of the 15-day period. If the above nuisance condition has not been fully corrected by that time, a hearing before the Boone County Commission will be called to determine whether a violation exists. If the County Commission determines that a violation exists and the nuisance has not been removed as ordered, the County Commission may have the nuisance removed with the cost of abatement, plus administrative fees, charged against the property in a tax bill. In addition, a complaint may be filed against you in Circuit Court. If the above nuisance condition has been corrected within the 15-day period, no further action is necessary.

The purpose of these ordinances is to create and maintain a cleaner, healthier community. If you have any questions, please do not hesitate to contact our office. If you are not the owner or the person responsible for the care of this property, please call our office at the number listed at the bottom of this letter. Your cooperation is greatly appreciated.

Sincerely,

Kristine N. Vellema

Environmental Health Specialist

Mi Villena

This notice deposited in the U.S. Mail certified, return receipt requested on the 15 day of September 2011 by 00

1005 W. Worley • P.O. Box 6015 • Columbia, Missouri 65205-6015 Phone: (573) 874-7346 • TTY: (573) 874-7356 • Fax: (573) 817-6407 www.GoColumbiaMo.com



SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
 Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, of on the front if space permits. 	A. Signature X. Addressee B. Received by (Printed Name) A. Signature C. Date of Delivery C. Date of Delivery
1. Article Addressed to:	D. Is delivery address different from item 1? Yes If YES, enter delivery address below:
Daniel & Nicole Fisher 229 Cedar Court	5917 Nectarine Gt Great Falls, MT 59405
Great Fall, MT 59405	3. Service type Certified Mail
	4. Restricted Delivery? (Extra Fee) ☐ Yes
Article Number (Transfer from service label)	111 1150 0000 8664 8406
PS Form 3811, February 2004 Domestic F	teturn Receipt 102595-02-M-1540



SENDER: COMPLETE THIS SECT	TION	COMPLETE T	HIS SECTION ON E	DELIVERY
 Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		A. Signature A. Signature B. Rieceived by (Printed Name)		Agent Addressee C Date of Delivery
Article Addressed to:		•	ddress different from or delivery address b	
	· · · · · · · · · · · · · · · · · · ·			
Bank Of America	}}			
1201 Main Street	<u>լ </u>	3. Service Type		
7th Floor		Certified		Mail
Dallas, TX 75202		☐ Registere ☐ Insured N	/	Receipt for Merchandise
		4. Restricted D	Delivery? (Extra Fee)	☐ Yes \
Article Number (Transfer from service label)	701	1 1150	0000 8664	8345 V
PS Form 3811, February 2004	Domestic Retu	n Receipt		102595-02-M-1540

Parcel 12-415-20-01-009.00 01

Property Location 5903 N TERESA DR

City Road COUNTY ROAD DISTRICT (CO) School COLUMBIA (C1)

Library BOONE COUNTY (L1) Fire BOONE COUNTY (F1)

Owner FISHER DANIEL & NICOLE

Address 229 CEDAR ST

City, State Zip GREAT FALL, MT 59405

Subdivision Plat Book/Page 0009 0007 Section/Township/Range 20 49 12

Legal Description GREGORY HEIGHTS #2

LOT 58

Lot Size 75 x 130

Deed Book/Page <u>3004 0069</u> <u>2919 0113</u> <u>1214 0797</u>

Current Appraised Current Assessed Type Land Bldgs Type Land Bldgs Total Total RΙ 14,300 39,300 53,600 RΙ 2,717 7,467 10,184 Totals 14,300 39,300 53,600 2,717 Totals 7,467 10,184

Previous Year's Tax

Year 2011 Amount \$623.45

Residence Description

Year Built 1972 Use SINGLE FAMILY (101)

Basement CRAWL SPACE (2) Attic NONE (1)

Bedrooms 3 Main Area 960 Full Bath 1 Finished Basement Area 0

Half Bath (

Total Rooms 5 Total Square Feet 960

www.ShowMeBoone.com, Boone County, Missouri. 801 East Walnut Columbia, MO 65201 USA.

Recorded in Boone County, Missouri

Date and Time 08/17/2006 at 08:36:49 AM Instrument # 2006022711 Book 3004 Page 69

Grantor WORTHLEY, ROSEMARY A

Grantee FISHER, DANIEL

Instrument Type WD Recording Fee \$27.00 S

No of Pages 2

Bettle Johnson, Recorder of Deeds

[Space	Above This Line For	and Recording	Data]
• '			•

GENERAL WARRANTY DEED

THIS DEED, Made and enter	ed into this	lle of	august	, 2006, by and	t
between:				•	
ROSEMARY A. WORTHLEY and I	DONALD WORTH	LEY, WIFE A	ND HUSBAND ,	parties of the first	part,
of <u>150 hre</u> Count	y, State of Misso	ouri, grantor	(s), and		
DANIEL FISHER and NICOLE FISH				cond part, of BO	ONE
County, State of Missouri, gran	tee(s).	a			
Grantee's mailing address is: _	5903/ex	ísa Co	lumbia MO	65203	

WITNESSETH, that the said party or parties of the first part, for and in consideration of the sum of One Dollar and other valuable considerations paid by the said party or parties of the second part, the receipt of which is hereby acknowledged, does or do by these presents GRANT, BARGAIN, AND SELL, CONVEY AND CONFIRM unto the said party or parties of the second part the following described Real Estate, situated in the County of BOONE, and State of Missouri, to wit:

Lot Fifty-Eight (58) of GREGORY HEIGHTS SUBDIVISION ADDITION NUMBER 2 as shown by the plat recorded in Plat Book 9, Page 7, Records of Boone County, Missouri.

Subject to Easements and Restrictions of record.

Property Address (if known): 5903 TERESA, COLUMBIA, MO 65203

Tax ID # (if known): File No. C0608016

TO HAVE AND TO HOLD THE SAME, together with all rights, immunities, privileges and appurtenances to the same belonging, unto the said party or parties of the second part

http://www.ShowMeBoone.com

Boone County, Missourisons (NHTY MO AUG 1 7 2006 Unofficial Document forever, the said party or parties of the first part covenanting that said party or parties and the heirs, executors, administrators and assigns of such party or parties shall and will WARRANT AND DEFEND the title to the premises unto the said party or parties of the second part, and to the heirs and assigns of such party or parties forever, against the lawful claims of all persons whomsoever, excepting, however, the general taxes for the calendar year 2006 and thereafter, and special taxes becoming a lien after the date of this deed.

IN WITNESS WHEREOF, the said party or parties of the first part has or have hereunto set their hand or hands the day and year first above written.

By: <u>ROSEMARY A WORTHLEY</u>	By: Donald Worthley DONALD WORTHLEY
Ву:	Ву:
STATE OF MISSOURI COUNTY OF DOOD) ss.	
On this day of, 20 WORTHLEY and DONALD WORTHLEY, WIFE AT	006, before me personally appeared ROSEMARY , ND HUSBAND , to me known to be the person or Foregoing instrument and acknowledged that eed.
IN TESTIMONY WHEREOF, I have hereunto office in, Missouri	set my hand and affixed my official seal at my , the day and year first above written.
SEAL)	Cotton Public
My term expires the day of	20
	JODI HARDWICK Notary Public, State of Missour Boone County

CERTIFIED COPY OF ORDER

STATE OF MISSOURI	November Session of the October Adjou		er Adjour	ourned	Term. 20	11
County of Boone		Al-				
In the County Commission of said county	, on the	15 th	day of	November	20	11

Now on this day the County Commission of the County of Boone does hereby authorize the Presiding Commissioner to sign the attached Finding of Public Nuisance and Order for Abatement of a public nuisance located at 2510 E. Oakbrook Drive A+B (parcel # 12-415-20-02-018.00 01).

Done this 15th day of November, 2011.

the following, among other proceedings, were had, viz:

ATTEST:

Wendy S. Neren

Clerk of the County Commission

Daniel K. Atwill
Presiding Commissioner

Absort Karen M. Miller

District I Commissioner

Skip Elkir

District II Commissioner

BEFORE THE COUNTY COMMISSION OF BOONE COUNTY, MISSOURI

In Re: Nuisance Abatement)	November Session
2505 E. Oakbrook Drive,)	October Adjourned
A+B and 2510 E.)	Term 2011
Oakbrook Drive A+B,)	Commission Order No. 454-2011
Columbia, MO 65202	•	

FINDING OF PUBLIC NUISANCE AND ORDER FOR ABATEMENT

NOW on this 15th day of November 2011, the County Commission of Boone County, Missouri met in regular session and entered the following findings of fact, conclusions of law and order for abatement of nuisance:

Findings of Fact and Conclusions of Law

The County Commission finds as fact and concludes as a matter of law the following:

- 1. The Boone County Code of Health Regulations (the "Code") are officially noticed and are made a part of the record in this proceeding.
- 2. The City of Columbia/Boone County Health Department administrative record is made a part of the record in this proceeding and incorporated herein by reference. In addition, any live testimony of the official(s) of the department and other interested persons are made a part of the record in this proceeding.
- 3. A public nuisance exists described as follows: growth of weeds in excess of twelve inches high
- 4. The location of the public nuisance is as follows: 2505 E. Oakbrook Drive A+B, a/k/a parcel# 12-415-20-02-005.00 01, Section 20, Township 49, Range 12 as shown in deed book 2988 page 0026, Boone County and 2510 E. Oakbrook Drive A+B, Columbia, MO, and parcel # 12-415-20-02-018.00 01, Section 20, Township 49, Range 12 as shown in deed book 2988 page 0026, Boone County
- 5. The specific violation of the Code is: growth of weeds in excess of twelve inches high in violation of section 6.7 of the Code
- 6. The Health Director's designated Health Official made the above determination of the existence of the public nuisance at the above location. Notice of that determination and the requirement for abatement was given in accordance with section 6.10.1 of the Code on the 1st day of October 2011, to the property owner, occupant, and any other applicable interested persons.
- 7. The above described public nuisance was not abated. As required by section 6.10.2 of the Code, the property owner, occupant, and any other applicable interested persons were given notice of the hearing conducted this date before the Boone County Commission for an order to abate the above nuisance at government expense with the cost and expense thereof to be charged against the above described property as a special tax bill and added to the real estate taxes for said property for the current year.

8. No credible evidence has been presented at the hearing to demonstrate that no public nuisance exists or that abatement has been performed or is unnecessary; accordingly, in accordance with section 6.10.2 of the Code and section 67.402, RSMo, the County Commission finds and determines from the credible evidence presented that a public nuisance exists at the above location which requires abatement and that the parties responsible for abating such nuisance have failed to do so as required by the Health Director or Official's original order referred to above.

Order For Abatement Chargeable As a Special Assessment To The Property

Based upon the foregoing, the County Commission hereby orders abatement of the above described public nuisance at public expense and the Health Director is hereby authorized and directed to carry out this order.

It is further ordered and directed that the Health Director submit a bill for the cost and expense of abatement to the County Clerk for attachment to this order and that the County Clerk submit a certified copy of this order and such bill to the County Collector for inclusion as a special assessment on the real property tax bill for the above described property for the current year in accordance with section 67.402, RSMo.

WITNESS the signature of the presiding commissioner on behalf Boone County Commission on the day and year first above written.

Boone County, Missouri

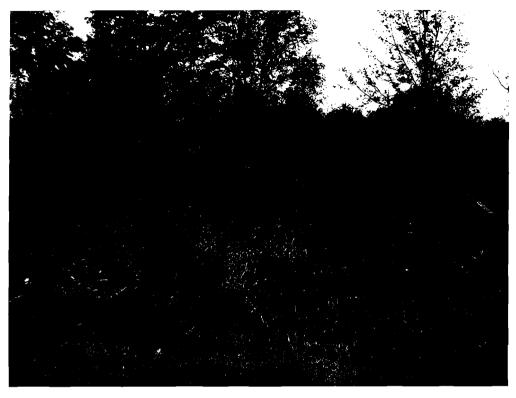
By Boone County Commission

Presiding Commissioner

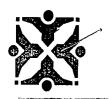
ATTEST:

Boone County Clerk

TAKEN 10/26/11 @ ~ 10:45 AM 2510 E. OAKBROOK DRIVE A+B









DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES DIVISION OF ENVIRONMENTAL HEALTH

NOTIFICATION OF DETERMINATION OF PUBLIC HEALTH HAZARD AND/OR NUISANCE AND ORDER FOR ABATEMENT

R&L Investment Holdings LLC 242 Cornwall Drive Weldon Springs, MO 63304

An inspection of the property you own located at 2510 E. Oakbrook Drive A+B (parcel # 12-415-20-02-018.00 01) was conducted on September 26, 2011 and revealed growth of weeds in excess of twelve inches high on the premises.

This condition is hereby declared to be a nuisance. You are herewith notified that you must begin correcting this condition within 7 days of receipt of this notice and order and that if the above nuisance condition has not been fully corrected within 15 days after the receipt of this notice, an additional enforcement action will result for violation of Boone County Public Nuisance Ordinance Section 6.7. A reinspection will be conducted at the end of the 15-day period. If the above nuisance condition has not been fully corrected by that time, a hearing before the Boone County Commission will be called to determine whether a violation exists. If the County Commission determines that a violation exists and the nuisance has not been removed as ordered, the County Commission may have the nuisance removed with the cost of abatement, plus administrative fees, charged against the property in a tax bill. In addition, a complaint may be filed against you in Circuit Court. If the above nuisance condition has been corrected within the 15-day period, no further action is necessary.

The purpose of these ordinances is to create and maintain a cleaner, healthier community. If you have any questions, please do not hesitate to contact our office. If you are not the owner or the person responsible for the care of this property, please call our office at the number listed at the bottom of this letter. Your cooperation is greatly appreciated.

Sincerely,

Kristine N. Vellema

Environmental Health Specialist

:/Wis Villena

This notice deposited in the U.S. Mail certified, return receipt requested on the <u>AS</u> day of <u>September</u> 2011 by ...

1005 W. Worley • P.O. Box 6015 • Columbia, Missouri 65205-6015 Phone: (573) 874-7346 • TTY: (573) 874-7356 • Fax: (573) 817-6407 www.GoColumbiaMo.com



	10117
SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 1. Article Addressed to: R & L Investment Holdings LLC	A. Signature X QUL Tulen d
242 Cornwall Enve Weldon Springs, MO 63304	3. Service Type Gertified Mail Express Mail Registered Return Receipt for Merchandis Insured Mail C.O.D.
	4. Restricted Delivery? (Extra Fee) ☐ Yes
Article Number 7 [] (Transfer from service label)	ll 1150 0000 8664 9014
DC Farm 2011 Fahrum 2004	





DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES
DIVISION OF ENVIRONMENTAL HEALTH

NOTIFICATION OF DETERMINATION OF PUBLIC HEALTH HAZARD AND/OR NUISANCE AND ORDER FOR ABATEMENT

Sun Security Bank Cottleville 4700 Mid Rivers Mall Drive St. Peters, MO 63376

An inspection of the property you hold a lien on located at 2510 E. Oakbrook Drive A+B (parcel # 12-415-20-02-018.00 01) was conducted on September 26, 2011 and revealed growth of weeds in excess of twelve inches high on the premises.

This condition is hereby declared to be a nuisance. You are herewith notified that you must begin correcting this condition within 7 days of receipt of this notice and order and that if the above nuisance condition has not been fully corrected within 15 days after the receipt of this notice, an additional enforcement action will result for violation of Boone County Public Nuisance Ordinance Section 6.7. A reinspection will be conducted at the end of the 15-day period. If the above nuisance condition has not been fully corrected by that time, a hearing before the Boone County Commission will be called to determine whether a violation exists. If the County Commission determines that a violation exists and the nuisance has not been removed as ordered, the County Commission may have the nuisance removed with the cost of abatement, plus administrative fees, charged against the property in a tax bill. In addition, a complaint may be filed against you in Circuit Court. If the above nuisance condition has been corrected within the 15-day period, no further action is necessary.

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Sincerely,

Kristine N. Vellema

Environmental Health Specialist

1 Wir Villena

This notice deposited in the U.S. Mail certified, return receipt requested on the <u>38</u> day of <u>septemper</u> 2011 by <u>0</u>

1005 W. Worley • P.O. Box 6015 • Columbia, Missouri 65205-6015 Phone: (573) 874-7346 • TTY: (573) 874-7356 • Fax: (573) 817-6407 www.GoColumbiaMo.com



SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
 Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. Article Addressed to: 	A. Signature X
Sun Security Bank Cottleville 4700 Mid Rivers Mall drive St. peters, MO 63376	3. Service Type Certified Mail
	4. Restricted Delivery? (Extra Fee) Yes
2. Article Number (Transfer from service label) 7011	1150 0000 8664 9021

Parce! 12-415-20-02-018.00 01

Property Location 2510 E OAKBROOK DR A+B

City

Road COUNTY ROAD DISTRICT (CO)

School COLUMBIA (C1)

Library BOONE COUNTY (L1)

Fire BOONE COUNTY (F1)

Owner

(--,

R & L INVESTMENT HOLDINGS LLC

Address

242 CORNWALL DR

City, State Zip

WELDON SPRINGS, MO 63304

Subdivision Plat Book/Page

Section/Township/Range

20 49 12

Legal Description

MORRIS 2 (SUR 388-740)

LOT 22

Lot Size

115.1 x 140

Deed Book/Page

<u>2988 0026</u> <u>2755 0076</u> <u>2617 0067</u> <u>2585 0084</u>

Current Appraised

Current Assessed

Type Land Bldgs Total Type Land Bldgs Total RV3,100 3,100 RV 589 589 Totals 3,100 0 3,100 Totals 589 0 589

Previous Year's Tax

Year 2011 Amount \$36.07

www.ShowMeBoone.com, Boone County, Missouri. 801 East Walnut Columbia, MO 65201 USA.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI	1	
County of Roone	`	ea.

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

15th

day of November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby authorize the Presiding Commissioner to sign the attached Finding of Public Nuisance and Order for Abatement of a public nuisance located at 2505 E. Oakbrook Drive A+B (parcel # 12-415-20-02-005.00 01).

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Presiding Commissioner

Absent

Karen M. Miller

District I Commissioner

District II Commissioner

BEFORE THE COUNTY COMMISSION OF BOONE COUNTY, MISSOURI

In Re: Nuisance Abatement)	November Session
2505 E. Oakbrook Drive,	October Adjourned
A+B and 2510 E.	Term 2011
Oakbrook Drive A+B,	Commission Order No. 455-2011
Columbia MO 65202	

FINDING OF PUBLIC NUISANCE AND ORDER FOR ABATEMENT

NOW on this 15th day of November 2011, the County Commission of Boone County, Missouri met in regular session and entered the following findings of fact, conclusions of law and order for abatement of nuisance:

Findings of Fact and Conclusions of Law

The County Commission finds as fact and concludes as a matter of law the following:

- 1. The Boone County Code of Health Regulations (the "Code") are officially noticed and are made a part of the record in this proceeding.
- 2. The City of Columbia/Boone County Health Department administrative record is made a part of the record in this proceeding and incorporated herein by reference. In addition, any live testimony of the official(s) of the department and other interested persons are made a part of the record in this proceeding.
- 3. A public nuisance exists described as follows: growth of weeds in excess of twelve inches high
- 4. The location of the public nuisance is as follows: 2505 E. Oakbrook Drive A+B, a/k/a parcel# 12-415-20-02-005.00 01, Section 20, Township 49, Range 12 as shown in deed book 2988 page 0026, Boone County and 2510 E. Oakbrook Drive A+B, Columbia, MO, and parcel # 12-415-20-02-018.00 01, Section 20, Township 49, Range 12 as shown in deed book 2988 page 0026, Boone County
- 5. The specific violation of the Code is: growth of weeds in excess of twelve inches high in violation of section 6.7 of the Code
- 6. The Health Director's designated Health Official made the above determination of the existence of the public nuisance at the above location. Notice of that determination and the requirement for abatement was given in accordance with section 6.10.1 of the Code on the 1st day of October 2011, to the property owner, occupant, and any other applicable interested persons.
- 7. The above described public nuisance was not abated. As required by section 6.10.2 of the Code, the property owner, occupant, and any other applicable interested persons were given notice of the hearing conducted this date before the Boone County Commission for an order to abate the above nuisance at government expense with the cost and expense thereof to be charged against the above described property as a special tax bill and added to the real estate taxes for said property for the current year.

8. No credible evidence has been presented at the hearing to demonstrate that no public nuisance exists or that abatement has been performed or is unnecessary; accordingly, in accordance with section 6.10.2 of the Code and section 67.402, RSMo, the County Commission finds and determines from the credible evidence presented that a public nuisance exists at the above location which requires abatement and that the parties responsible for abating such nuisance have failed to do so as required by the Health Director or Official's original order referred to above.

Order For Abatement Chargeable As a Special Assessment To The Property

Based upon the foregoing, the County Commission hereby orders abatement of the above described public nuisance at public expense and the Health Director is hereby authorized and directed to carry out this order.

It is further ordered and directed that the Health Director submit a bill for the cost and expense of abatement to the County Clerk for attachment to this order and that the County Clerk submit a certified copy of this order and such bill to the County Collector for inclusion as a special assessment on the real property tax bill for the above described property for the current year in accordance with section 67.402, RSMo.

WITNESS the signature of the presiding commissioner on behalf Boone County Commission on the day and year first above written.

Boone County, Missouri

By Boone County Commission

ATTEST:

Presiding Cornmissioner Boone County Clerk

TAKEN 10/26/11 @ ~ 10:45 AM 2505 E. OAKBROOK DRIVE A+B





R&L Investment Holdings/ Sun Security Bank 2505 E. Oakbrook Drive and 2510 E. Oakbrook Drive - weeds violation TIMELINE

9/22/11: citizen complaint received

9/26/11: initial inspection conducted

9/15/11: certified notices of violation sent to owner and lien holder

9/30/11: lien holder signed for notices

10/1/11: owner signed for notices

10/26/11: reinspection conducted – violation not abated - pictures taken at ~ 10:45 am

10/31/11: hearing notices sent





DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES

HEARING NOTICE

DIVISION OF ENVIRONMENTAL HEALTH

R&L Investment Holdings LLC 242 Cornwall Drive Weldon Springs, MO 63304

An inspection of the properties you own located at 2505 E. Oakbrook Drive (parcel # 12-415-20-02-005.00 01) and 2510 E. Oakbrook Drive (parcel # 12-415-20-02-018.00 01) was conducted on September 28, 2011 and revealed growth of weeds in excess of twelve inches high on the premises. This condition was declared to be a nuisance and a violation of Boone County Public Nuisance Ordinance Section 6.75.

You are herewith notified that a hearing will be held before the County Commission on Tuesday, November 15, 2011 at 9:30 a.m. in the County Commission Chambers at the Boone County Government Center, 801 E. Walnut Street, Columbia, Missouri. The purpose of this hearing will be to determine whether a violation exists. If the County Commission determines that a violation exists, it will order the violation to be abated.

If the nuisance is not removed as ordered, the County Commission may have the nuisance removed. All costs of abatement, plus administrative fees, will be assessed against the property in a tax bill. If the above nuisance condition has been corrected prior to the hearing, you do not have to appear for the hearing.

The purpose of these ordinances is to create and maintain a cleaner, healthier community. If you have any questions, please do not hesitate to contact our office. If you are not the owner or the person responsible for the care of this property, please call our office at the number listed at the bottom of this letter.

Kristine Vellema

Environmental Health Specialist

This notice deposited in the U.S. Mail, first class postage paid on the 31 day of October 2011 by 64





DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES

HEARING NOTICE

DIVISION OF ENVIRONMENTAL HEALTH

Sun Security Bank Cottleville 4700 Mid Rivers Mall Drive St. Peters. MO 63376

An inspection of the properties you hold a lien on located at 2505 E. Oakbrook Drive (parcel # 12-415-20-02-005.00 01) and 2510 E. Oakbrook Drive (parcel # 12-415-20-02-018.00 01) was conducted on September 28, 2011 and revealed growth of weeds in excess of twelve inches high on the premises. This condition was declared to be a nuisance and a violation of Boone County Public Nuisance Ordinance Section 6.75.

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Sincerely,

Kristine Vellema

Environmental Health Specialist

Min Vellema

This notice deposited in the U.S. Mail, first class postage paid on the 31 day of october 2011 by

City of Columbia/Boone County Environmental Complaint Form

DateDate/Time Rec'd	by	Referred to TONIS
How was complaint received? ☐ Phone ☐ Voicemail	□ Walk-in	□ Inner-dept. x
Complainant Shawna	ن.	Please call? Yes No
Address	Phone <u>=</u>	\$573-234 7349
Complaint Location/Info 1st next door	10	2503 Oakbra She wants
Dr. has weeds a pas.	. Ivy	. The wants
a call back		
		
	Owne	er
AESTHETIC WEEDS/BRUSH VEHICLE JUNK/TRASH	SEWER	SMOKING FOOD OTHER
INVESTIGATION RE	SULTS	
Vacant lots on Oak Grook	X2 -u	cels
·		
		
·	<u>.</u>	





DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES
DIVISION OF ENVIRONMENTAL HEALTH

NOTIFICATION OF DETERMINATION OF PUBLIC HEALTH HAZARD AND/OR NUISANCE AND ORDER FOR ABATEMENT

R&L Investment Holdings LLC 242 Cornwall Drive Weldon Springs, MO 63304

An inspection of the property you own located at 2505 E. Oakbrook Drive A+B (parcel # 12-415-20-02-005.00 01) was conducted on September 26, 2011 and revealed growth of weeds in excess of twelve inches high on the premises.

This condition is hereby declared to be a nuisance. You are herewith notified that you must begin correcting this condition within 7 days of receipt of this notice and order and that if the above nuisance condition has not been fully corrected within 15 days after the receipt of this notice, an additional enforcement action will result for violation of Boone County Public Nuisance Ordinance Section 6.7. A reinspection will be conducted at the end of the 15-day period. If the above nuisance condition has not been fully corrected by that time, a hearing before the Boone County Commission will be called to determine whether a violation exists. If the County Commission determines that a violation exists and the nuisance has not been removed as ordered, the County Commission may have the nuisance removed with the cost of abatement, plus administrative fees, charged against the property in a tax bill. In addition, a complaint may be filed against you in Circuit Court. If the above nuisance condition has been corrected within the 15-day period, no further action is necessary.

The purpose of these ordinances is to create and maintain a cleaner, healthier community. If you have any questions, please do not hesitate to contact our office. If you are not the owner or the person responsible for the care of this property, please call our office at the number listed at the bottom of this letter. Your cooperation is greatly appreciated.

Sincerely.

Kristine N. Vellema

Environmental Health Specialist

Mis Willen

This notice deposited in the U.S. Mail certified, return receipt requested on the AX day of

1005 W. Worley • P.O. Box 6015 • Columbia, Missouri 65205-6015 Phone: (573) 874-7346 • TTY: (573) 874-7356 • Fax: (573) 817-6407 www.GoColumbiaMo.com



•	1.0	10117
SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON I	DELIVERY
 Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery Is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. Article Addressed to: 	B. Received by (Printed Name) Can I Full D. Is delivery address different from If YES, enter delivery address by	C. Date of Deliver 10 -1 - 1/
R & L Investment Holdings LLC 242 Cornwall Drive Weldon Springs, MO 63304	3. Service Type Certified Mail	Mail Recelpt for Merchandis
	4. Restricted Delivery? (Extra Fee)	☐ Yes
2. Article Number (Transfer from service label)	011 1720 0000 9PP	4 9038
PS Form 3811, February 2004 Domestic Re	eturn Receipt	102595-02-M-154





DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES
DIVISION OF ENVIRONMENTAL HEALTH

NOTIFICATION OF DETERMINATION OF PUBLIC HEALTH HAZARD AND/OR NUISANCE AND ORDER FOR ABATEMENT

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Kristine N. Vellema

Environmental Health Specialist

This notice deposited in the U.S. Mail certified, return receipt requested on the <u>08</u> day of 2011 by 00.

1005 W. Worley • P.O. Box 6015 • Columbia, Missouri 65205-6015 Phone: (573) 874-7346 • TTY: (573) 874-7356 • Fax: (573) 817-6407 www.GoColumbiaMo.com

Parcel 12-415-20-02-005.00 01 **Property Location** 2505 E OAKBROOK DR A+B

City

COUNTY ROAD DISTRICT (CO) Road

School COLUMBIA (C1)

Library BOONE COUNTY (L1) Fire BOONE COUNTY (F1)

Owner

R & L INVESTMENT HOLDINGS LLC

Address

242 CORNWALL DR

City, State Zip

WELDON SPRINGS, MO 63304

Subdivision Plat Book/Page 0388 0740

Section/Township/Range

20 49 12

Legal Description

MORRIS SD #2

LOT 9

Lot Size

116.6 x 140

Deed Book/Page

Current Appraised

Current Assessed

Land Type RV3,100 Bldgs Total

Land Type 589 Bldgs Total

3,100

RV

589

Totals 3,100

0 3,100

Totals

589 0

589

Previous Year's Tax

Amount \$36.07 Year 2011

www.ShowMeBoone.com, Boone County, Missouri. 801 East Walnut Columbia, MO 65201 USA.

Boone County, Missouri Unofficial Document

Date and Time 07/21/2006 at 09:30:52 AM Instrument # 2006020023 Book 2988 Page 26

Grantor FRUEND, LEWIS B

Grantee R & L INVESTMENT HOLDINGS LLC

Instrument Type WD Recording Fee \$27.00 \$

No of Pages 2

Bettie Johnson, Recorder of Deeds

(Space above reserved for Recorder of Deeds Certification)

GENERAL	WARRAN	YTV	DEED
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This Deed, made and entered into this 12^{TH} day of, TULY, 2006, by and between Lewis B Fruend and Carol Fruend, husband and wife Grantor(s),

of the County of Saint Charles R & L Investment Holdings, LLC

, State of Missouri party of the first part, and

Grantee(s),

Grantee'(s) address: 242 Cornwall Drive -

Weldon Springs, MO 63304

of the County of Saint Charles

, State of Missouri party of the second part.

WITNESSETH, that the said party or parties of the first part, for and in consideration of the sum of One Dollar (\$1.00) and other valuable considerations paid by the said party or parties of the second part, the receipt of which is hereby acknowledged, does or do by these presents GRANT, BARGAIN AND SELL, CONVEY AND CONFIRM unto the said party or parties of the second part, the following described Real Estate, situated in the County of Saint Charles and the State of Missouri, to-wit.

Lot Twenty-Two (22) and Lot Nine (9) of MORRIS SUBDIVISION NUMBER TWO (2) as shown by a survey recorded in Book 388, Page 740, Records of Boone County, Missouri, and being a part of the Northwest Quarter (NW 1/4) of Section Twenty (20), Township Forty-Nine (49) North, Range Twelve (12) West, of the Fifth (5th) Principal Meridian, in Boone County, Missouri.

STATE OF MISSOURI County of Boone

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

 15^{th}

November day of

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the following budget amendment to increase revenue for the administration fee to ABC labs for PILOT:

Department	Account	Department Name	Account Name	Decrease \$	Increase \$
1140	3887	Treasurer	Admin & Indirect Cost Reimburse		3,000.00

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill Presiding Commissioner

Absent

Karen M. Miller

District_I Commissioner

District II Commissioner

BOONE COUNTY, MISSOURI REQUEST FOR BUDGET AMENDMENT

10/19/11			ounty Clerk's Office			
EFFECT	IVE DATE	Comn	n Order # <u>456-2011</u>	FOR AUDIT	ORS USE	
Pleas		Please	to Auditor's Office do not remove staple.	Transfer From		
Dept	pt Account Fund/Dept Name		Account Name	Decrease	Increase	
1140	3887	Treasurer	Admin & Indirect Cost Reimburse		3,000	
	_					
					_	
				<u> </u>	3,000	
			dget Amendment. Please address a (Use an attachment if necessary):	iny budgetary impa	ct for the	
			elates to the \$1,000/yr admin fee ch			
			that are currently in a liability accou bill. Expect \$1,000 in revenue each		\$1,000 is for	
1/1	1 1					
AAA	t (all)	ocy				
	Requesting	· / /	MPLETED BY AUDITOR'S OFFICE			
	A schedule		d Budget Revisions/Amendments is			
		ency schedule is attach		0.1.00		
	Comments:	- Revenue only		Agendo	2	
TM6						
	Auditor's	OFFICE OF THE PROPERTY OF THE				
Main	41 (SII)		Absent	was a		
PRESIDING	COMMISS	GIONER -	DISTRICT I COMMISSIONER	DISTRICT II COM	MISSIONER	
					•	

IBUDGETSAMENDMENT PROGEDURES

- County Clerk schedules the Budget Amendment for a first reading on the commission agenda. A copy of the Budget
 Amendment and all attachments must be made available for public inspection and review for a period of at least 10 days commencing with the first reading of the Budget Amendment.
- At the first reading, the Commission sets the Public Hearing date (at least 10 days hence) and instructs the County Clerk to provide at least 5 days public notice of the Public Hearing. NO TE: The 10-day, period may not be waived.
 - The Budget Amendment may not be approved prior to the Public Hearing

ABC Admin Fee - PILT

50% X
$$(1 + 50-No. of actual New Jobs) = Revised % 50$$

- (c) The Companies shall file with the City annually, commencing on May 10, 2009, and continuing on each May 10 thereafter while this Agreement remains in effect, Annual Compliance Reports in the form attached hereto as Exhibit B. The Company also agrees to provide reasonable access to the Company's payroll records for purposes of verifying the number of New Jobs.
- (d) An adjustment in the amount of a PILOT following a Test Date shall apply to the PILOT payment due on or before the next succeeding December 31st during the year of such Test Date.
- Section 3.4. No Abatement on Special Assessments. The County and the Companies hereby agree that the property tax exemptions described in this Agreement shall not apply to special assessments. The Companies hereby agrees to make a payment to the County on or before each December 31 in an amount equal to 100% of the special assessment ad valorem taxes which would otherwise be due with respect to the Project if such Project were not exempt from taxation.
- Section 3.5. Distribution of PILOT's. Within 30 days of the date of receipt of each PILOT, the County shall distribute each PILOT, after reduction for administrative costs of the County as provided by Section 3.7 below, among the taxing jurisdictions in proportion to the amount of taxes which would have been paid in each year had the Project not been exempt from taxation pursuant to this Agreement.
- Section 3.6. Obligation of County to Effect Tax Abatement. The County agrees to take all actions within its control to obtain and/or maintain in effect the exemption referred to in Section 3.1 above, including any filing required with any governmental authorities; provided, however, the County shall not be liable for any failure of any other governmental taxing authority to recognize the exemption provided herein. The County covenants that it will not voluntarily take any action that may cause or induce the levy or assessment of ad valorem real property taxes on the Project. In the event such a levy or assessment should occur, the County shall, at the Companies' request, fully cooperate with the Companies in all reasonable ways to prevent and/or remove any such levy or assessment.
- Section 3.7. Administration Costs. The Companies agree to make an annual payment of \$1,000 to the County for the County's costs of administering the plan for industrial development with respect to the Project. The Companies' payment for such administrative costs shall be due on or before December 31 of each year beginning in 2009 and continuing until December 31 of the year in which this Agreement expires or is terminated.
- Section 3.8. Other Property Taxes In Connection with the Project. The County and the Companies covenant and agree that the property tax abatement provided by this Agreement and the issuance of the Bonds shall only apply to the County's ownership interest in the Project, and only to that portion financed with proceeds of the Bonds. Any property taxes levied against the Companies' interest in the Project by any taxing authority shall be solely the responsibility of the Companies. In the event such a levy or assessment should occur, the County shall, at the Companies' request, fully cooperate with the Companies in all reasonable ways to prevent and/or challenge such levy or assessment.
- Section 3.9. No Sales Tax Exemption. The purchase, construction, extension and improvement of the Project shall not be exempt from any sales taxes imposed by any governmental

FY 2011 Budget Amendments/Revisions Treasurer (1140)

Index #	Date Recd	Dept	Account	Dept Name	Account Name	\$1ncrease	\$Decrease	Reason/Justification
1	5/5/2011	1115	83100	Human Resources	Awards		81	Cover 1st Qtr Employee award - Lisa Roland
•	0,0,2011	1140	10100	Treasurer	Salary & Wages	75	01	Cover 1st Qui Employee award - Lisa Roland
		1140						
		1140	10200	Treasurer	FICA	6		
2	5/10/2011	1192	10600	Employee Benefits	Unemployment		2,310	1st Quarter 2011Unemployment
		1140	10600	Sheriff	Unemployment	200		•
		1200	10600	Auditor	Unemployment	75		
		. 1210	10600	Corrections	Unemployment	1,959		
		1242	10600	Public Administrator	Unemployment	76		
2	8/17/2011	1102	10600	F1 D	T		4.507	2.10 . 2011
3	8/1//2011	1192	10600	Employee Benefits	Unemployment		4,587	2nd Quarter 2011 Unemployment
		1132	10600	Election/VR	Unemployment	208		
		1140	10600	Treasurer	Unemployment	600		
		1150	10600	Collector	Unemployment	190		
		1242	10600	JJC	Unemployment	19		
		1251	10600	Sheriff	Unemployment	1,920		
		1255	10600	Corrections	Unemployment	1,650		
4	10/19/2011	1140	3887	Treasurer	Admin & Indirect Cost Reimb.	3,000		To increase revenue for admin fee to ABC Labs for PILOT

STATE OF MISSOURI

November Session of the October Adjourned

Term. 20

11

County of Boone

In the County Commission of said county, on the

 15^{th}

day of November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby authorize the Presiding Commissioner to sign the attached order authorizing Boone County, Missouri, to call for redemption prior to maturity certain taxable special obligation bonds, series 2005, of the County; and to approve the execution of certain documents in connection therewith.

Done this 15th day of November, 2011.

ATTEST:

Wester S. Nomec Wendy S. Noren

Clerk of the County Commission

Presiding Commissioner

Absent Karen M. Miller

District I Commissioner

District II Commissioner

ORDER AUTHORIZING BOONE COUNTY, MISSOURI, TO CALL FOR REDEMPTION PRIOR TO MATURITY CERTAIN TAXABLE SPECIAL OBLIGATION BONDS, SERIES 2005, OF THE COUNTY; AND TO APPROVE THE EXECUTION OF CERTAIN DOCUMENTS IN CONNECTION THEREWITH.

WHEREAS, the County Commission of Boone County, Missouri (the "County"), deems it necessary and desirable to authorize the redemption and payment prior to maturity of a portion of the outstanding Taxable Special Obligation Bonds, Series 2005, of the County.

NOW, THEREFORE, BE IT ORDERED BY THE COUNTY COMMISSION OF BOONE COUNTY, MISSOURI, AS FOLLOWS:

Section 1. The County Treasurer is hereby authorized and directed to execute and deliver the documents necessary to redeem on January 1, 2012, \$1,740,000 outstanding principal amount of the Taxable Special Obligation Bonds, Series 2005, of the County, maturing on January 1, 2015.

Section 2. Effective Date. This Order shall take effect and be in full force from and after its passage by the County Commission.

2011	Adopted by the County Commission of	of Boone County, Missouri, this	day of November,
2011.		Alganda Presiding Commis	Signer Signer
(SEAL)	• Trooling commis	
ATTES	ST:		
we	Sounty Clerk	_	
	County Clerk		
APPRC	OVED AS TO LEGAL FORM:		
	County Attorney	-	

LETTER OF INSTRUCTIONS TO REDEEM SERIES 2005 BONDS

November , 2011

The Bank of New York Mellon Trust Company, N.A., as Paying Agent 911 Washington St. Louis, Missouri 63101

Attention:	

Re: Letter of instructions to redeem Taxable Special Obligation Bonds, Series 2005 (the "Series 2005 Bonds"), of Boone County, Missouri (the "County")

Ladies and Gentlemen:

As Paying Agent and Bond Registrar with respect to \$1,740,000 outstanding principal amount of the above-referenced bonds of the County maturing on January 1, 2015, you are hereby notified that on November ___, 2011, the County authorized the redemption of the Series 2005 Bonds on **January 1, 2012**.

You are hereby irrevocably instructed to take such other action as may be necessary in order to effect the redemption and payment of said Series 2005 Bonds on January 1, 2012, including providing additional mailed notice of redemption not less than 30 days prior to the redemption date, in substantially the form attached hereto as **Exhibit A**, with such revisions thereto as shall be required to comply with the Resolution and Order pursuant to which the Series 2005 Bonds were issued (the "Resolution"), and to take such other action as may be necessary to effect such redemption.

Your acceptance of this letter will constitute a waiver of any additional or subsequent notification of such redemption required by the Resolution.

Please acknowledge your receipt hereof by signing at the bottom of this letter and return a copy of this letter to the County's bond counsel as follows:

Toni I. Stegeman, Esq. Gilmore & Bell, P.C. 2405 Grand Boulevard, Suite 1100 Kansas City, Missouri 64108

Please call Ms. Stegeman at (816) 221-1000 if you have any questions concerning these instructions.

Very truly yours,

BOONE COUNTY, MISSOURI

	By: Name: Nicole Galloway Title: County Treasurer
Acknowledged and agreed to this	day of November, 2011.
	THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A., Paying Agent
	By:
	Name:
	Title:

EXHIBIT A

NOTICE OF REDEMPTION OF BONDS

BOONE COUNTY, MISSOURI TAXABLE SPECIAL OBLIGATION BONDS SERIES 2005

Notice is hereby given that Boone County, Missouri, has called for redemption and will redeem and pay on **January 1, 2012**, at the office of The Bank of New York Mellon Trust Company, N.A., the Paying Agent, at 911 Washington, Suite 300, St. Louis, Missouri 63101, the outstanding bonds of the above-described series of bonds, having a stated maturity of January 1, 2015, aggregating the principal amount of \$1,740,000. The bonds will be redeemed and paid in accordance with the requirements of the resolution and order passed by the County Commission on March 24, 2005, authorizing said bonds, by payment on said date and at said place of the principal thereof together with accrued interest thereon to the date of redemption. Payment on the redemption date will be made only upon presentation and surrender of said bonds at the location specified above. All of said bonds so called for redemption and payment will cease to bear interest from and after **January 1, 2012**.

Dated:	, 2011.	
		THE BANK OF NEW YORK MELLO TRUST COMPANY, N.A., Paying Agent
		Ву:
		Title:

STATE OF MISSOURI	1	
County of Boone	J ea.	

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

15th

day of November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby authorize Commissioner Skip Elkin to sign Change Order #1 in the amount of \$35,335.12, and a deduct in the amount of \$6,807.88 for job number 38-18AUG11 – Sunrise Estates Subdivision Asphalt Overlay - Phase III.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren CC

Clerk of the County Commission

Daniel K. Atwill

Presiding Commissioner

Absent Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner



Boone County Public Works Memorandum

Date:

November 7, 2011

RECEIVED

To:

Auditor

NOV 0 7 2011

From:

Keith Austin - Chief Public Works Inspector

BOONE COUNTY AUDITOR

Subject:

Sunrise Estates Subdivision Asphalt Overlay - Phase III

Job No: 38-18AUG11

Please process the attached change order for the above-mentioned project. (2 copies)

Please advise me if any other information is needed.

Thanks

Caryn,

Also please schedult for Commission
as addition is greater than the amount
the liason Commissioner Can sign

Totals Add up as:

Base Print 1 - \$ 218,111.51

Base Chy Ord 1 - \$ 35,335.12

Alt 1 Print 1 - \$ 48,929.51

Alt 1 Print 1 - \$ 48,929.51

Alt 1 Chy Ord 1 - (6807,68)

Total Committed \$ 325,239.48

So not into the

Continguous amount jet.

BOONE COUNTY DEPARTMENT OF RESOURCE MANAGEMENT DESIGN AND CONSTRUCTION DIVISION

Change Order No.: One (1) P.O. 2011000148 Job No.: 38-18AUG11 Date: 11/3/11 Project Location: Sunrise Estates Subdivision Asphalt Overlay – Phase III (Base Bid) CHANGE ORDER #1 Contractor: Christensen Construction Co. It is hereby mutually agreed that when this change order has been signed by the contracting parties, the following described changes in the work required by the contract shall be executed by the contractor without changing the terms of the contract except as herein stipulated and agreed. Description of Changes: See attached sheet (Exhibit A) .CONTRACTORS PROPOSAL FOR THE ABOVE DESCRIBED CHANGES: I/We hereby agree to the modifications of the contract as described above and agree to furnish all material and labor and perform all work in connection therewith in accordance with the requirements for similar work in existing contract except as otherwise stipulated herein, for the following considerations: Add to the Contract Amount a total of **Contract Amount:** Thirty Five Thousand Three Hundred Thirty Five Dollars and 12/100 (\$35,335.12) CONTRACTOR - Christensen Construction Co. SIGNATURE Recommended by: Chief Construction Inspector Approved by Director SIGNATURE Keith Austra DATE /// 7/// Accepted by: Boone County **SIGNATURE** STATEMENT OF CONTRACT AMOUNT: ORIGINAL CONTRACT AMOUNT 286,361.00 **PREVIOUS ADDITIONS** \$ 0.00 **TOTAL** 286,361.00 PREVIOUS DEDUCTIONS \$ 0.00286,361.00 **NET PRIOR TO THIS CHANGE** AMOUNT OF THIS CHANGE X ADD___ DEDUCT 35,335.12 321,696.12 CONTRACT AMOUNT TO DATE CERTIFICATION: I cortify that this contract is within the

pay the costs arising from this contract.

| Auditor | Date 2045-7116

purpose of the appropriation to which it is to be charged and there is an unencumbered balance of such appropriation sufficient

Boone County Public Works Design and Construction

Exhibit A

Change Order #1

P.O.: 2011000148

Project #: 07-555

Date: 11/2/11

Project: Sunrise Estates Subdivision Asphalt Overlay - Phase III (Base Bid)

Contractor: Christensen Construction Company

Address:

P.O. Box 159

Kingdom City, Mo 65262

Description of Changes:

- 1. This deduction occurred because of a difference between what was estimated and what was needed to complete the project.
- 2. This deduction occurred because of a difference between what was estimated and what was needed to complete the project.
- 3. This deduction occurred because during construction the majority of the sub-grade in these areas was deemed unstable and not suitable to support this method of repair.
- 4. This increase occurred because due to the sub-grade issues discussed in item 3 (found above) this method of repair was used in order to properly prepare these areas to be overlayed with asphalt.
- 5. This deduction occurred because this process was deemed unnecessary.
- 6. This deduction occurred because of a difference between what was estimated and what was needed to complete the project.
- 7. This increase occurred because of a difference between what was estimated and what was actually needed to complete the project.
- 8. This increase occurred because of a difference between what was estimated and what was actually needed to complete the project.
- 9. This deduction occurred because of a difference between what was estimated and what was needed to complete the project.
- 10. This increase occurred because of a difference between what was estimated and what was actually needed to complete the project.

ITEM	CONTRACT	UNITS TO	OVERRUN,	CONTRACT	AMOUNT
	AMOUNT	BE	UNDERRUN,	OR AGREED	OF
		CONSTRUCTED	CONTINGENT	UNIT PRICE	CHANGE
2" Thick BP-2 Asphalt Overlay	1323	1175.24	-147.76	78.00	(\$11,525.28)
BP-2 Asphalt Leveling Course (1/2" AVG)	326	299.88	-26.12	78.00	(\$2,037.36)
Shallow Dig Out Repair	1950	700	-1250	23.00	(\$28,750.00)
Dig Out Repair	500	1750	1250	63.00	\$78,750.00
Dig Out Repair - Extra Depth	25	0	-25	60.00	(\$1,500.00)
Asphalt Driveway Patch	5	3	-2	25.00	(\$50.00)
Ditch Grading	100	130	30	15.00	\$450.00
Berm	80	90	10	15.00	\$150.00
Manhole Adjustment	2	1	-1	500.00	(\$500.00)
R.A.P. / R.A.S. Deduct	1649	1475.12	-173.88	-2.00	\$347.76

TOTAL THIS CHANGE ORDER:

\$35,335.12

ORIGINAL CONTRACT AMOUNT TOTAL OF PREVIOUS CHANGES TOTAL THIS CHANGE ORDER FINAL CONTRACT TOTAL ORIGINAL BUDGET \$286,361.00 \$0.00 \$35,335.12 \$321,696.12

BOONE COUNTY DEPARTMENT OF RESOURCE MANAGEMENT **DESIGN AND CONSTRUCTION DIVISION** Change Order No.: One (1) P.O. 2011000148 Job No.: 38-18AUG11 Date: 11/3/11 Project Location: Sunrise Estates Subdivision Asphalt Overlay – Phase III (Bid Alternate #1) CHANGE ORDER #1 Contractor: Christensen Construction Co. It is hereby mutually agreed that when this change order has been signed by the contracting parties, the following described changes in the work required by the contract shall be executed by the contractor without changing the terms of the contract except as herein stipulated and agreed. Description of Changes: See attached sheet (Exhibit A) CONTRACTORS PROPOSAL FOR THE ABOVE DESCRIBED CHANGES: I/We hereby agree to the modifications of the contract as described above and agree to furnish all material and labor and perform all work in connection therewith in accordance with the requirements for similar work in existing contract except as otherwise stipulated herein, for the following considerations: **Contract Amount:** Deduct from the Contract Amount a total of Six Thousand Eight Hundred Seven Dollars and 88/100 (\$6,807.88) CONTRACTOR OF !

SIGNATURE BUSINESS MANAGEM	DATE ///7///
Recommended by: Chief Construction Inspector	Approved by Director
SIGNATURE Keith Muslim	DATE _/// 7///
Accepted by: Boone County SIGNATURE	DATE 11/15/11

STATEMENT OF CONTRACT AMOUNT:

ORIGINAL CONTRACT AMOUN	Γ			\$ 61,174.00
PREVIOUS ADDITIONS				\$ 0.00
TOTAL				\$ 61,174.00
PREVIOUS DEDUCTIONS				\$ 0.00
NET PRIOR TO THIS CHANGE				\$ 61,174.00
AMOUNT OF THIS CHANGE	ADD _	X	_DEDUCT	\$ 6,807.88
CONTRACT AMOUNT TO DAT	<u>E</u> –			\$ 54,366.12

CERTIFICATION:

I certify that this contract is within the purpose of the appropriation to which it is to be charged and there is an unencumbered balance of such appropriation sufficient to pay the costs arising from this contract.

11/3/2011 12:42:00 PM

Boone County Public Works Design and Construction

Exhibit A

Change Order # 1

P.O.: 2011000148

Project #: 07-555

Date: 11/2/11

Project: Sunrise Estates Subdivision Asphalt Overlay - Phase III (Bid Alternate #1)

Contractor: Christensen Construction Company

Address:

P.O. Box 159

Kingdom City, Mo 65262

Description of Changes:

1. This deduction occurred because of a difference between what was estimated and what was needed to complete the project.

- 2. This deduction occurred because of a difference between what was estimated and what was needed to complete the project.
- 3. This deduction occurred because it was deemed unnecessary.
- 4. This increase occurred because of a difference between what was estimated and what was needed to complete the project.

ITEM	CONTRACT	UNITS TO	OVERRUN,	CONTRACT	AMOUNT
	AMOUNT	BE	UNDERRUN,	OR AGREED	OF
		CONSTRUCTED	CONTINGENT	UNIT PRICE	CHANGE
2" Thick BP-2 Asphalt Overlay	432	359.23	-72.77	78.00	(\$5,676.06)
BP-2 Asphalt Leveling Course (1/2" AVG)	107	94.14	-12.86	78.00	(\$1,003.08)
Dig Out Repair - Extra Depth	5	0	-5	60.00	(\$300.00)
R.A.P. / R.A.S. Deduct	539	453.37	-85.63	-2.00	\$171.26
ORIGINAL CONTRACT AMOUNT TOTAL OF PREVIOUS CHANGES TOTAL THIS CHANGE ORDER FINAL CONTRACT TOTAL ORIGINAL BUDGET	\$61,174.00 \$0.00 (\$6,807.88) \$54,366.12		TOTAL THIS Ç	CHANGE ORDER:	(\$6,807.88)

STATE OF MISSOURI
County of Boone

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

 15^{th}

day of November

20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the City of Ashland and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill Presiding Commissioner

Absert

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – FORMULA ENTITIES¹

THIS AGREEMENT, dated this 15 day of November, 2011, is made and entered into by and between Boone County Missouri, a first class non-charter county and political subdivision of the State of Missouri by and through its County Commission, herein "County" and the City of Ashland, a municipal corporation, herein "City".

WHEREAS, County has, in Commission Order 294-2011, adopted policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is a "Formula Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues as they pertain to Formula Entities. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

2. COUNTY AGREEMENTS.

a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge

Property Taxes Collected consistent with its obligations under RSMo §137.556.

¹ Formula entities are: Ashland, Centralia, Columbia and Hallsville.

- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will pay to the City, in addition to the sums set out above, an additional sum from the Net Additional Sales Tax Revenue in accordance with the terms and conditions of the incorporated Commission Order.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing, nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.

- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out contracts for public works and improvements.
- 4. **PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS.** City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.
- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein

- being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 13. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 14. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.
- 15. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 16. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in a writing signed by the parties hereto.
- 17. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by

order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY MISSOURI	CITY OF ASHLAND
By: Presiding Commissioner	By: Mayor Mayor
Date: 11 15 20 ()	Date: /0 · 4 - / /
ATTEST:	ATTEST:
Werdy 3. Non co County Clerk	Daile Sepp City Clerk
APPROVED AS TO FORM:	APPROVED AS TO FORM:
County Attorney	City Attorney
Boone County Auditor Certification: I hereby certify that a sufficient, unencumbered appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.)	
Jone E. Pitchford 11/4/11	
Columty Auditor by By Date No Encumbrance Reguered	
)	

July Session of the July Adjourned STATE OF MISSOURI County of Boone

Term, 20

In the County Commission of said county, on the

28th

day of

July

11 20

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy - which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- Stakeholder Entities: The Stakeholder Entities shall consist of all of the municipalities
 organized and existing in Boone County (as further set out herein) and the Centralia
 Special Road District. For purposes of these policies, the Stakeholder Entities shall be
 divided into three groups: Formula Entities, Application Entities and the Centralia Special
 Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The Net Road & Bridge Property Taxes Distributed figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI
ea.

County of Boone

In the County Commission of said county, on the

day of

20

Term. 20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI ea.
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. Example Spreadsheet: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

} ea.

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

A B C D E F G H I J K L M N O P Q R Est amount that would be distributed Calendar Year 2011 (based on FY 2010 actuals; Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues Tax R & B Tax Levy Actual Road & Bridge Year Ceiling Rate: Tax Levy Rate: FY 2010 R&B Sales Tax Revenue: 11,579,000.00 11,579,000.00 15,060,317.69) 44%	<u> </u>	<u>τ υ </u>	<u> </u>	w	X Y	2
Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues From Pro-Forma Distributions using Property Tax Re						
3 4 5 Tax R & B Tax Levy Actual Road & Bridge 5 Year Ceiling Rate: Tax Levy Rate: FY 2010 R&B Sales Tax Revenue: 11,579,000,00 7 2005 0.2601 0.0475 Less: Total Property Tax Reduction Due to Voluntary Rollback: (5,064,317.69) 44%						ļ
4						ļ.
6 Year Ceiling Rate: Tax Levy Rate: FY 2010 R&B Sales Tax Revenue: 11,579,000.00 7 2005 0.2601 0.0475 Less: Total Property Tax Reduction Due to Voluntary Rollback: (5,064,317.69) 44%						
6 Year Ceiling Rate: Tax Levy Rate: FY 2010 R&B Sales Tax Revenue: 11,579,000.00 7 2005 0.2601 0.0475 Less: Total Property Tax Reduction Due to Voluntary Rollback: (5,064,317.69) 44%						
7 2005 0.2601 0.0475 Less: Total Property Tax Reduction Due to Voluntary Rollback: (5,064,317.69) 44%						
8 2006 0.2601 0.0475 Net Additional Sales Tax Revenue: C504,682.31 56%						
9 2007 0.2601 0.0475						
10 2008 0.2601 0.0475						
11 2009 0.2632 0.0475 82.25% Retained by County 5,358,326.20						
12 2010 0.2649 0.0475 1.00% Allocated to Application Entities 65,246.62						
13 14 2.25% Allocated to Formula Entities (exit Columbia)—B 146 580 35						
2.25% Allocated to Formula Entities (exit Columbia)—B. 146,580.35						
15 16 100.00% 6.514.682,31						
16 100.00% 6,514,682.31						
17 19						
18 19						
ANY COMMISSION OF THE PROPERTY						
	1					1
Statutory Sales Tax Sales Tax Sales Tax	\		Curren	t Formula		1
Dist. Due Needed to Distribution Distribution Distribution Calles Fax CART &	1 1				_	
23 Classify Actual Actual Actual Cover To Exist To Exist MV	1		2010	Actual		
Dist. Due Needed to Distribution Distribution Distribution States as CART & CART & Classify Actual Actual Actual Cover To Sick To Abstribution MV 24 for AV at AV% AV at AV% R&B PropTax Application States up as Formula Town Distribution Distribution Di	1	Rev	Rev	CART/MV		
	T-4-1				C	Difference
25 Entity Formula 31-Dec (A) 31-Dec (B) Prop Tx Roll Back Entities Entities (B) CSRD	Total	Rpl	Sharing	to CSRD	Combined	Difference
27 Citles, Towns, Villages:	1					
	111,519	43,077	40,000	n/a	83,077	28,442
	109,785	43,463	80,000	n/a	123,463	(13,678) (61,155)
	1,871,560 38,073	1,657,715 14,957	275,000 35,000	n/a	1,932,715 49,957	(11,883)
31 Hallsville Formula 15,015,439 0.9% 15,015,439 14.8% 1,626 7,437 n/a 21,705 21,705 n/a 32	38,073	14,937	35,000	n/a	49,937	(11,005)
33 Harrisburg Application 2,251,825 n/a n/a n/a 276 1,263 \ n/a	1,539	2,217	30,000	n/a	32,217	1
34 Hartsburg Application 931,866 n/a n/a n/a 90 409 n/a n/a n/a	499	944		n/a	944	1 1
35 Huntsdale Application 143,940 n/a n/a n/a 16 75 n/a n/a n/a	92	141		n/a	141	1 1
36 McBaine Application 108.402 n/a n/a n/a n/a n/a	24	114		n/a	114	(129)
37 Plerpont Application 890,864 n/a n/a n/a 102 467 n/a n/a	569	872	10,000	n/a	10,872	1 (123)
38 Rocheport Application 2,569,293 n/a n/a n/a 313 1,430 n/a n/a n/a	1,744	2,584		n/a	2,584	
39 Sturgeon Application 6,524,595 n/a n/a n/a 646 2,951 n/a n/a n/a	3,597	6,467	20,000	n/a	26,467	
40	65,147	n/a	n/a	<u>n/a</u>		
41 SubTotal All Cities, Towns, Villages: 205,495 940,018 65,147 146,580 -	2,204,149	1,772,552	490,000		2,262,552	(58,403)
42						1 1
43 Road District						1 1
44 CSRD 60,967,570 n/a n/a 22,961 105,035 n/a n/a 77,922	303,638	190,202	60,000	77,922	328,124	(24,486)
45						
46 Grand Total 100.0% 100.0% 228,456 1,045,053 65,147 100 146,580 77,120 77,922	2,507,787	1,962,754	4 550,000	77 ,9 22	2,590,676	(82,889)
47			•••			
48 49						
49						ļ
		CSRD received 5	\$39,355 Surta	x Distribution in F	Y 2010 in)
50		* addition to amo	ounts shown a	above		ļ
51 Total AV 1,815,185,820						ļ
52 Less: C5RD -60,967,570						
53 less: Application Entities 1.3,420,785						ļ
54 Net AV- Formula Entities 1,740,797,465 101,402,242					_	لـــــــــــــــــــــــــــــــــــــ

AN ORDINANCE AUTHORIZING THE MAYOR TO EXECUTE THE BOONE COUNTY ROAD AND BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT –GENERAL AGREEMENT-FORMULA ENTITIES BETWEEN BOONE COUNTY, MISSOURI THROUGH ITS COMMISSION AND THE CITY OF ASHLAND, MISSOURI FOR THE REVENUE DISTRIBUTION

WHEREAS, Boone County has adopted policies regarding the distribution of certain road sales tax and property tax revenues; and

WHEREAS, the parties contemplate that the City of Ashland will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF ASHLAND, MISSOURI AS FOLLOWS:

Section 1. The Board of Aldermen hereby authorizes the Mayor to execute the Boone County Road and Bridge Improvement/Repair Cooperative Agreement-General Agreement-Formula Entities.

Section 2. The terms of said agreement is set forth in the attached agreement and marked as Exhibit "A", which by this reference is incorporated herein as if more fully and completely set out.

Section 3. This ordinance shall be in full force and effect from and after its passage and approval.

Passed this 4th day of October, 2011.

Michael P. Jackson, Mayor

Attest:

Darla Sapp. City Clerk

STATE OF MISSOURI	1	
County of Boone	ea.	

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

15th

day of November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the City of Centralia and Boone County, Missouri for Road & Bridge Improvement/Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. None ce Wendy S. Noren

Clerk of the County Commission

Presiding Commissioner

Absent Karen M. Miller

District I Commissioner

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT -- FORMULA ENTITIES¹

THIS AGREEMENT, dated this 15 day of November, 20 4, is made and entered into by and between Boone County Missouri, a first class non-charter county and political subdivision of the State of Missouri by and through its County Commission, herein "County" and the City of Centralia, a municipal corporation, herein "City".

WHEREAS, County has, in Commission Order 294-2011, adopted policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is a "Formula Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues as they pertain to Formula Entities. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

2. COUNTY AGREEMENTS.

a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge

Property Taxes Collected consistent with its obligations under RSMo §137.556.

¹ Formula entities are: Ashland, Centralia, Columbia and Hallsville.

- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will pay to the City, in addition to the sums set out above, an additional sum from the Net Additional Sales Tax Revenue in accordance with the terms and conditions of the incorporated Commission Order.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing, nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.

- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out contracts for public works and improvements.
- 4. **PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS.** City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.
- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein

- being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 13. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 14. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.
- 15. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 16. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in a writing signed by the parties hereto.
- 17. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by

order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

ayor Pro Tem ate: 20 SEPT 2011
ayor Pro Tem
nte: 20 SEP7 2011
TTEST: Neathe Societies ty Clerk
PPROVED AS TO FORM: NewtHM, Beck III
y Attorney
1

Jounty Auditor by Ca Date
No Encumbrance Regioned

STATE OF MISSOURI

July Session of the July Adjourned

Term. 20

County of Boone

In the County Commission of said county, on the

28th

day of

July

11 20

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone
Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The Net Road & Bridge Property Taxes Distributed figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI

oone

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI ea.
County of Boone

Term, 20

In the County Commission of said county, on the

day of

20

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. Example Spreadsheet: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

County of Boone

In the County Commission of said county, on the

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Term. 20

day of

20

Edward H. Robb

Presiding Commissioner

District I Commissioner

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

ГТ		ence	28,442 (13,678) (61,155) (11,883)	(129)	(58,403)	(62,889)	
2 4		Difference				92	
×		Combined	83,077 123,463 1,932,715 49,957	32,417 944 141 114 10,872 2,584 26,467	328,124	2.590,676	
					276,77	77,922	
*		Current Formula 2010 Actual Rev CART/MV	n/a n/a n/a	6 6 6 6 7 8 7 8 8 7 8 8		x Distribut	
>		Current 2010 Rev Sharing	40,000 80,000 275,000 35,000	30,000	490,000	1,962,754 550,000 77,922 2,5 CSRD received \$39,355 Surrax Distribution in FY 2010 in addition to amounts shown above	
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STATE OF MISSOURI County of Boone

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

 15^{th}

November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the City of Columbia and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Werdy S. Nomec Wendy S. Noren

Clerk of the County Commission

Presiding Commissioner

Absent Karen M. Miller

District I Commissioner

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – FORMULA ENTITIES¹

WHEREAS, County has, in Commission Order 294-2011, adopted policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is a "Formula Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues as they pertain to Formula Entities. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

2. COUNTY AGREEMENTS.

a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge

Property Taxes Collected consistent with its obligations under RSMo §137.556.

¹ Formula entities are: Ashland, Centralia, Columbia and Hallsville.

- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will pay to the City, in addition to the sums set out above, an additional sum from the Net Additional Sales Tax Revenue in accordance with the terms and conditions of the incorporated Commission Order.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing, nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.

- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out contracts for public works and improvements.
- 4. **PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS.** City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.
- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein

- being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 13. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 14. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.
- 15. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 16. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in a writing signed by the parties hereto.
- 17. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by

order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY MISSOURI	CITY OF COLUMBIA
By: Many College	By: Make
Presiding Commissioner	City Manager
Date: 11 /15 / 701 /	Date: 10-4-11
ATTEST:	ATTEST:
	ATTEST.
Werdy S. Noren ce County Clerk	Olali
County Clerk	City Clerk
APPROVED AS TO FORM:	APPROVED AS TO FORM:
Cil Mouse	Ind Seale
County Aftorney	City Attorney
Boone County Auditor Certification:	
I hereby certify that a sufficient, unencumbered	
appropriation balance exists and is available to satisfy the obligation arising from this contract.	
(Note: Certification of this contract is not required	
if the terms of this contract do not create a	

measurable county obligation at this time.)

Jounty Auditor by Cy Date
No Encumbrance Regulard

STATE OF MISSOURI
County of Boone

July Session of the July Adjourned

Term. 20 11

Term. 20 11

Term. 20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone

Term. 20

County of Booms

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI	1				Term. 20
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County of Boone	J				

In the County Commission of said county, on the

day of

20

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The Net Road & Bridge Property Taxes Distributed figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI
County of Boone

Term, 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. <u>Example Spreadsheet</u>: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

ea.

Term. 20

County of Boone

In the County Commission of said county, on the

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

day of

20

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkir

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

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	Introduced by	McDavid	
First Reading	9-19-11	Second Reading	10-3-11
Ordinance No	021107	Council Bill No.	B 263-11

AN ORDINANCE

authorizing a revenue distribution agreement with Boone County as it relates to road and bridge improvements and maintenance; and fixing the time when this ordinance shall become effective.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. The City Manager is hereby authorized to execute a revenue distribution agreement with Boone County as it relates to road and bridge improvements and maintenance. The form and content of the agreement shall be substantially as set forth in "Exhibit A" attached hereto and made a part hereof as fully as if set forth herein verbatim.

SECTION 2. This ordinance shall be in full force and effect from and after its passage.

PASSED this 3rd day of october, 2011.

ATTEST:

City Clerk

Mayor and Presiding Officer

APPROVED AS TO FORM:

City Counselor

STATE OF MISSOURI	1	November Session of the October Adjourned					11
County of Boone	} ea.						
In the County Commissio	n of said county,	on the	15 th	day of	November	20	11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the City of Hallsville and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Daniel K. Alwill
Presiding Commissioner

Absent Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – FORMULA ENTITIES¹

THIS AGREEMENT, dated this 10th day of 0ctober , 2011, is made and entered into by and between Boone County Missouri, a first class non-charter county and political subdivision of the State of Missouri by and through its County Commission, herein "County" and the City of Hallsville, a municipal corporation, herein "City".

WHEREAS, County has, in Commission Order 294-2011, adopted policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is a "Formula Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues as they pertain to Formula Entities. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

2. COUNTY AGREEMENTS.

a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge

Property Taxes Collected consistent with its obligations under RSMo §137.556.

¹ Formula entities are: Ashland, Centralia, Columbia and Hallsville.

- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will pay to the City, in addition to the sums set out above, an additional sum from the Net Additional Sales Tax Revenue in accordance with the terms and conditions of the incorporated Commission Order.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing, nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.

- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out contracts for public works and improvements.
- 4. PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS. City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.
- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein

- being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. NONAPPROPRIATION. The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 13. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 14. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.
- 15. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 16. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in a writing signed by the parties hereto.
- 17. AUTHORITY OF SIGNATORIES. Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by

order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY MISSOURI	CITY OF HALLSVILLE
By: // /////////////////////////////////	By:
1 \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	- July
Presding Commissioner	Mayor
Date: 11/15/2011	Date: /6 /6-//
ATTEST:	ATTEST:
	Cheir J. Reisch
Werdy 5 November County Clerk	City Clerk
•	
APPROVED AS TO FORM:	APPROVED AS TO FORM:
County Attorney County	The Fustiles de
County (Attorney ()	City Antorney
Boone County Auditor Certification:	
I hereby certify that a sufficient, unencumbered	
appropriation balance exists and is available to	
satisfy the obligation arising from this contract.	
(Note: Certification of this contract is not required	
if the terms of this contract do not create a	
measurable county obligation at this time.)	

County Auditor by Date

No Encuntrance Regussed

STATE OF MISSOURI	July Session of the July Adjourned	Term. 20 1
County of Boone		
In the County Commission of said county, on the	$28^{ ext{th}}$ day of J	uly 20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI

County of Boone

ea.

In the County Commission of said county, on the

day of

Term. 20

20

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The Net Road & Bridge Property Taxes Distributed figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI
County of Boone
ea.

In the County Commission of said county, on the

day of

Term. 20

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI

} ea.

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. <u>Example Spreadsheet</u>: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

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Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

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STATE OF MISSOURI	1	
County of Boone	1	ea.

November Session of the October Adjourned

Term. 20

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In the County Commission of said county, on the

15th

November

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the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the Town of Harrisburg and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – APPLICATION ENTITIES¹

THIS AGREEMENT, dated this <u>is</u> day of <u>November</u>, 20<u>1</u>], is made and entered into by and between Boone County Missouri, a first class non-charter county and political subdivision of the State of Missouri by and through its County Commission, herein "County" and the Town of Harrisburg, a municipal corporation, herein "City".

WHEREAS, County has, in Commission Order 294-2011, adopted updated policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is an "Application Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties further contemplate that City will receive certain additional funding, from time to time, relating to applications for funding that the City will file with the County as City deems appropriate; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues, as well as allow for additional, application-based agreements between County and City for application-based project funding. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

¹ Application entities are: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport and Sturgeon.

2. COUNTY AGREEMENTS.

- a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge
 Property Taxes Collected & Distributed consistent with its obligations under
 RSMo §137.556.
- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will review and provide feedback to City as to any applications for funding that City files with the County.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing,

- nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.
- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out the types of contracts contemplated herein.
- 4. **PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS.** City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.

- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties may enter into additional Agreement(s), from time to time, to effectuate the funding of approved application-based funding projects.
- 13. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.

- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY, MISSOURI By:	HARRISBURG By: Lebula
Presiding Commissioner	Mayor O
Date: 11/15/2011	Date: 9/28/11
ATTEST:	ATTEST:
County Clerk	Klethy Weehite City Clerk
APPROVĘD AS TO FORM:	APPROVED AS TO FORM:
County Attorney	City Attorney
Boone County Auditor Certification: I hereby certify that a sufficient, unencumbered	
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appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required

County Auditor Inflag

No Encuntrance Reguired

if the terms of this contract do not create a measurable county obligation at this time.)

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CERTIFIED COPY OF ORDER

July Session of the July Adjourned STATE OF MISSOURI Term. 20 County of Boone 28^{th} July In the County Commission of said county, on the day of

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures: and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The **Net Road & Bridge Property Taxes Distributed** figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI

County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI

County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. <u>Example Spreadsheet</u>: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

} ea.

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS
BASED UPON 2010 ACTUAL PROPERTY TAX,
ASSESSED VALUATIONS AS OF 12/31/2010, and
2010 ACTUAL SALES TAX REVENUES

																	
I	A	B	c	D [E]	F		H I	J <u> </u>	L M	N O	P Q R	S T	U	V	w	XY	Z
			tributed Calendar Year 201														
2	ro-Forma Dist	tributions using	Proposed Formula- based	on 2010 Act	tual Property Tax	c, Assessed Val	ues at 12/31, and A	ctual Sales Tax Rev	renues								
3 4 5 6 7 8																	l l
4																	
5	Tax R	& B Tax Levy	Actual Road & Bridge														
6	Year C	Ceiling Rate:	Tax Levy Rate:		P	Y 2010 R&B Sa	iles Tax Revenue;			11,579,000.00							
7	2005	0,2601	0.0475		Le	ess: Total Pro	perty Tax Reduction	s Due to Voluntar	Rollhack:	(5,064,317.69) 44%							
8	2006	0,2601	0.0475				Sales Tax Revenue:	, ,		6,514,682.31 56%							
9	2007	0.2601	0.0475		.,		Daics van Hoveling.			0,314,062.31							
10	2008	0.2501	0.0475														
110					_												
10 11 12	2009	0.2632	0.0475				etained by County			5,358,326.20							Į.
12	2010	0.2649	0.0475				located to Applicati	and the second second second second second		65,146.82							
13										NEW RECEIPTE							
14 15 16							located to Formula			146,580:35							
15					2		locationero (\$80%).			97,720,23							
16					-	100.00%				6,514,682.31							ì
17					-												
18																	
17 18 19																	
20									1.00%	79; 2.25% <u>1.59</u> 74	i I						
21							Chabutani	Calas Tau	5,000,000,000,000	34401 Section (1997)		1		C	. Ci-		i 1
21							Statutory	Sales Tax	Sales Tax Sales U	Sales Tax		· I		Current	Formula		
22							Dist. Due	Needed to	Distribution Distribution	Distribution Sales Tax	CART &						
23		Classify	Actual		Actual		Actual	Cover	To	a To Distribution	MV			2010	Actual		
		-		A 1 /0 /					20090000000000000000000000000000000000		2						l l
24		for	AV at	AV%	AV at	AV%	R&B	PropTax	Application 2 days	Formula / To	Dist to		Rev	Rev	CART/MV		
25	Entity	Formula	31-Dec	(A)	31-Dec	(B)	Prop Tx	Roll Back	Entities Eatilies	Entitles (B) CSRD	CSRD	Total	Rpl	Sharing	to CSRD	Combined	Difference
26															·		
27	Cities Tour	ns, Villages.									S.						
															,		1
	Ashland	Formula	43,280,169		43,280,169	42.7%	5,005	22,895	n/a	62,563 ************************************	n/a	111,519	43,077	40,000	n/a	83,077	28,442
	Centralia	Formula			43,106,634	42.5%	4,755	21,747	n/a	62,312 #10/a	n/a	109,785	43,463	80,000	n/a	123,463	(13,678)
	Columbia	Formula	1,639,395,223		n/a	n/a	192,661	881,322	n/a	n/a e file	∏ n/a	1,871,560	1,657,715	275,000	n/a	1,932,715	(61,155)
31	Hallsville	Formula	15,015,439	0.9%	15,015,439	14.8%	1,626	7,437	n/a	21,705	n/a	38,073	14,957	35,000	n/a	49,957	(11,883)
32												1 1				*	1 1
33	Harrisburg	Application	2,251,825	n/a	n/a	ก/a	276	1,263 \		n/a zelot/ii	n/a	1,539	2,217	30,000	n/a	32,217	A
	Hartsburg	Application	931,866	n/a	n/a	n/a	90	409		n/a	n/a	499	944		n/a	944	1
35	Huntsdale	Application	143,940	n/a	n/a	n/a	16	75		n/a h/a	n/a	92	141	-	n/a	141	1
36	McBaine	Application	108,402	n/a	n/a	n/a	4	20		n/a a b/s	n/a	24	114		n/a	114	(120)
	Plerpont	Application	890,864	n/a	ก/a	n/a	102	467		n/a	n/a	569	872	10,000	n/a	10,872	(129)
	Rocheport	Application	2,569,293		n/a	n/a	313	1,430		n/a Ma	n/a	1,744	2,584		n/a	2,584	1 1
	Sturgeon	Application	6,524,595		r√a	n/a	645		sevitat seki daji	n/a but	n/a	3,597	6,467	20,000	n/a	26,467	1 1
40		ppnoonon	0,324,333	.40	, , ,	.40	040	2,551	65 146 82	n/a n/a	n/a	65,147	n/a	n/a	n/a	,,	A I
	C. h Total	All Cities To	wns, Villages:				205 405	<i>)</i>		4000 CONTROL C	<u> </u>	-			.,, -	2,262,552	(58,403)
		MII CILIES, 10	iwns, villages:				205,495	940,018	65,147	146,580	· ·	2,204,149	1,772,552	490,000	-	2,202,552	(30,403)
42											4						
	Road Dist	trict															1
44	CSRD		60,967,570	n/a		n/a	22,951	105,035	n/a	n/a	77,922	303,638	• 190,202	60,000	77,922	328,124	(24,486)
45	1					•	•	•			1	Į I					L l
	Grand Tat	tai	•	100.0%		100.0%	228,456	1,045,053	65,147	906 146,580 97.7	77,922	2,507,787	1,962,754	550,000	77,922	2,590,676	(82,889)
	0.0			100.070		200.070		2,0 13,033			77,5-10	2,00.,70.	-,,,,			· · · · · · · · · · · · · · · · · · ·	
47	1																
48	4																
49	1																
1	1												CSRD received \$3	9,355 Surta:	x Distribution in F	Y 2010 in	
50	1												 addition to amount 	ints shown a	bove		ŀ
5:	Total AV		1,815,185,820	1													'n
	Less: CSRD		-60,967,570														1
		ation Entitles	-13,420,785														1
	Net AV- Form		1,740,797,465		101,402,242	2											1
ت ا																	

STATE OF MISSOURI

November Session of the October Adjourned

Term. 20

County of Boone

In the County Commission of said county, on the

15th

day of November

11

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the Village of Hartsburg and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren cc Wendy S. Noren

Clerk of the County Commission

Presiding Commissioner

Absent

Karen M. Miller

District I Commissioner

Skip Elki

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – APPLICATION ENTITIES¹

THIS AGREEMENT, dated this 15 day of November, 2011, is made and entered into by and between Boone County Missouri, a first class non-charter county and political subdivision of the State of Missouri by and through its County Commission, herein "County" and the Village of Hartsburg, a municipal corporation, herein "City".

WHEREAS, County has, in Commission Order 294-2011, adopted updated policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is an "Application Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties further contemplate that City will receive certain additional funding, from time to time, relating to applications for funding that the City will file with the County as City deems appropriate; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues, as well as allow for additional, application-based agreements between County and City for application-based project funding. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

¹ Application entities are: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport and Sturgeon.

2. COUNTY AGREEMENTS.

- a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge
 Property Taxes Collected & Distributed consistent with its obligations under
 RSMo §137.556.
- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will review and provide feedback to City as to any applications for funding that City files with the County.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing,

- nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.
- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out the types of contracts contemplated herein.
- 4. **PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS.** City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.

- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties may enter into additional Agreement(s), from time to time, to effectuate the funding of approved application-based funding projects.
- 13. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.

- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY, MISSOURI	VILLAGE OF HARTSBURG
By: Will Still	By: The A
Presiding Commissioner	Chair, Board of Trustees
Date:	Date: 7-7-11
ATTEST:	ATTEST:
Wendy 5. None ce County Clerk	Jerre Broun
County Clerk	Village Clerk
APPROVED AS TO FORM:	APPROVED AS TO FORM:
A Rhlour	Cullah
County Attorney	Village Attorney
Boone County Auditor Certification:	

I hereby certify that a sufficient, unencumbered appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required

June E. Frechfood 11/4/41

punty Auditor 10 ea Date

No Encentrana Reguerid

if the terms of this contract do not create a measurable county obligation at this time.)

STATE OF MISSOURI
County of Boone

July Session of the July Adjourned

Term. 20 11

County of Boone

In the County Commission of said county, on the 28th day of July 20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The Net Road & Bridge Property Taxes Distributed figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI ea.
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the then-current governing body of Boone County.
- 11. Example Spreadsheet: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

ea.

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

	Α	В	c	D E	F	G	H	JIX		M	N.	0	TPT Q	TRT 5	ĺτ	U	v	W	X Y	2
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2 9	ro-Forma Di:	stributions using	g Proposed Formula-based	on 2010 Actu	al Property Tax	x, Assessed V	alues at 12/31, and A	Actual Sales Tax Re	venue:											
3 4 5 6																				1
4	_																			
5			Actual Road & Bridge		_															1
1 - 1	Year 2005	Ceiling Rate: 0.2601	Tax Levy Rate: 0.0475				Sales Tax Revenue:				11,579,000.00									}
	2005	0.2601	0.0475				roperty Tax Reductio al Sales Tax Revenue		A Kolipack:		(5,064,317.69									ļ
1	2007	0.2601	0.0475			et Addition	ai saies i ax Kevenue	:			5,514,682.3	56%								ļ
10	2D08	0.2601	0.0475																	[
11	2009	0.2632	0.0475		9	32.25%	Retained by County				5,358,326.2	,								
12	2010	0.2649	0.0475				Allocated to Applicat	ion Entitles	WENDERS OF THE STATE		65,146.8)
13					5			Commence of the contract of th	AT PARTY OF THE PA		72 7846 9087									1
14					7	.25%	Allocated to Formula	Entities (excl Colu	mbia)B	•	146,580.3)
15							Alleg Bergeron	20 C			1,1977720.2	.								
16					-	100.00%					6,514,682.3	<u> </u>								į.
17												_								
18																				l
19										- MACCOLOGICA MACCOLOGICA DE L'ORIGINA DE L'	**	V introduction and interpretation	et awaren							
20									1.00%	0.000	2.25%	1,502		Ì	1					1
21							Statutory	Sales Tax	Sales Tax	STATE OF	Sales Tax			· · · · · · · · · · · · · · · · · · ·	1	L	Curren	t Formula		
22							Dist. Due	Needed to	Distribution	CONTRACTOR	Distribution	Sales Te	CAR	r&	- 1					1
23		Classify	Actual		Actual		Actual	Cover	To	4.00	То	Distribut	tion: M\	<i>t</i>	- 1		2010	3 Actual		1
24		for	AV at	AV%	AV at	AV%	R&B	PropTax	Application	ROW USE	Formula	A TO H	Dist	to	- 1	Rev	Rev	CART/MV		1
7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	Entity	Formula	31-Dec	(A)	31-Dec	(B)	Prop Tx	Roll Back	Entities	Edit (Base)	Entities (8)	: CSRD	200220020		al	lqR	Sharing	to CSRD	Combined	Difference
26											, , ,				-					
27	Cities.Tov	uns, Villages	:						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		8			1						i l
	Ashland	Formula		2.5%	43,280,169	42,7%	5,005	22,895	n/a		62,56		n/	a 111	1,519	43,077	40,000	n/a	83,077	28,442
	Centralia	Formula			43,106,634	42.5%	4,755	21,747	n/a		62,31		n/		9,785	43,463		n/a	123,463	(13,678)
	Columbia	Formula	1,639,395,223	94.2%	n/a	n/a	192,661		n/a	1 40 50 750	n/a	SEE NO	n/	a 1,87	1,560	1,657,715		n/a	1,932,715	(61,155)
31	Hallsville	Formula	15,015,439	0.9%	15,015,439	14.8%	1,626	7,437	n/a		21,70	15 (3) (1/4)	n/	a 3	8,073	14,957	35,000	n/a	49,957	(11,883)
32														Į.	- 1				•	1
33	Harrisburg	Application	2,251,825	n/a	n/a	n/a	276				n/a	100	n/		1,539	2,217		n/a	32,217	1
	Hartsburg	Application	931,856		n/a	n/a	90				n/a	110,114	n/		499	944		n/a	944	l l
	Huntsdale McBaine	Application Application	143,940	n/a	n/a	n/a n/a	16 4				n/a	101717	n/		92 24	141		n/a	141 114	
	Pierpont	Application	108,402 890,864	n/a n/a	n/a n/a	n/a n/a	102	(n/a a ⊓/a	Vege (FOR	n/	I .	569	114 872		n/a n/a	10,872	(129)
	Rocheport	Application	2,569,293	n/a	n/a	n/a	313				n/a		n/		1,744	2,584		n/a	2,584]]
	Sturgeon	Application	6,524,595		n/a	n/a	646				n/a		n/		3,597	6,461		n/a	26,467	<u>)</u>
40		,	-,	•	,-	,-	3,0	-,	65:146:82		п/а	i inte	n/		5,147	n/a	n/a	n/a		/ <u> </u>
41	SubTotal	All Cities, To	owns, Villages:				205,495	940,018	65,14	2 Second Section 2 (2-12)	146,5	30 # 1 A		/	4,149	1,772,55	490,000		- 2,262,552	(58,403)
42	1	•	-											1						1 1
43	Road Dis	trict								4				1	- 1					
	CSRD	- ·-	60,967,570	n/a		n/a	22,961	105,035	n/a		n/a		7	7,922 30	3,638	• 190,20	2 60,000	77,92	2 328,124	(24,486)
45											X	100)					
48	Grand To	otal	•	100.0%		100.0%	228,456	1,045,053	65,14	7 2 2 646 9	146,	80	97,720	77,922 2,5	07,787	1,962,75	54 550,000	77,92	2,590,676	(82,889)
47			•			<u> </u>														
49																				[
49]																			1
	}																	ax Distribution i	n FY 2010 in	ļ
50																 addition to an 	rounts shown	above		
	Total AV		1,815,185,820]
	Less: C5RD		-60,967,570]
		ication Entitles rmula Entitles	-13,420,785 1,740,797,465		101,402,242	-														j
1.21	LACT VA. LO	Linnes	1,/40,/71,403		101,701,242	<u> </u>														

STATE OF MISSOURI	1
County of Boone	ea.

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

15th

day of November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the Village of Huntsdale and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill

Presiding Commissioner

Absert Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – APPLICATION ENTITIES¹

THIS AGREEMENT, dated this 12 day of 15, is made and entered into by and between Boone County Missouri, a first class non-charter county and political subdivision of the State of Missouri by and through its County Commission, herein "County" and the Village of Huntsdale, a municipal corporation, herein "City".

WHEREAS, County has, in Commission Order 294-2011, adopted updated policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is an "Application Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties further contemplate that City will receive certain additional funding, from time to time, relating to applications for funding that the City will file with the County as City deems appropriate; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues, as well as allow for additional, application-based agreements between County and City for application-based project funding. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

¹ Application entities are: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport and Sturgeon.

2. COUNTY AGREEMENTS.

- a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge
 Property Taxes Collected & Distributed consistent with its obligations under
 RSMo §137.556.
- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will review and provide feedback to City as to any applications for funding that City files with the County.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing,

- nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.
- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out the types of contracts contemplated herein.
- 4. PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS. City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.

- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties may enter into additional Agreement(s), from time to time, to effectuate the funding of approved application-based funding projects.
- 13. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.

- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY, MISSOURI	VILLAGE OF HUNTSDALE
By: 1 11 - 22 - 2	By:
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Ville Joech	Debby preasler
Presiding Commissioner	Chair, Board of Trustees
Date: 11/15/201/	Date: 10/12/2011
A TTECT.	ATTEGT
ATTEST:	ATTEST:
Minda S. New Cc.	Willage Clerk
Werdy S. None Cc. County Clerk	Village elerk
APPROVED AS TO FORM:	ADDROVED AS TO FORM.
APPROVED AS TO FORM:	APPROVED AS TO FORM:
Of River on	
Count Attorne	Village Attorney
Boone County Auditor Certification:	
I hereby certify that a sufficient, unencumbered	
appropriation balance exists and is available to	
satisfy the obligation arising from this contract.	
(Note: Certification of this contract is not required	
if the terms of this contract do not create a	

measurable county obligation at this time.)

STATE OF MISSOURI

County of Boone

July Session of the July Adjourned

Term. 20 11

County of Boone

In the County Commission of said county, on the 28th day of July 20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI

County of Boone

} ea.

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI

County of Boone

Term, 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback less the Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The Net Road & Bridge Property Taxes Distributed figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The Total Property Tax Reduction Due to Voluntary Rollback figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The Net Additional Sales Tax Revenue shall be the Road & Bridge Sales Tax Revenue figure less the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction</u> Due to Voluntary Rollback: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI

County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. Example Spreadsheet: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

} ea.

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

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STATE OF MISSOURI
County of Boone

November Session of the October Adjourned

Term. 20

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In the County Commission of said county, on the

 15^{th}

day of November

20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the City of McBaine and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill

Presiding Commissioner

Absent Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – APPLICATION ENTITIES¹

WHEREAS, County has, in Commission Order 294-2011, adopted updated policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is an "Application Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties further contemplate that City will receive certain additional funding, from time to time, relating to applications for funding that the City will file with the County as City deems appropriate; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues, as well as allow for additional, application-based agreements between County and City for application-based project funding. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

¹ Application entities are: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport and Sturgeon.

2. COUNTY AGREEMENTS.

- a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge
 Property Taxes Collected & Distributed consistent with its obligations under
 RSMo §137.556.
- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will review and provide feedback to City as to any applications for funding that City files with the County.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing,

- nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.
- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out the types of contracts contemplated herein.
- 4. PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS. City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.

- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties may enter into additional Agreement(s), from time to time, to effectuate the funding of approved application-based funding projects.
- 13. NONAPPROPRIATION. The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.

- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

I hereby certify that a sufficient, unencumbered appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required

June E. Titolkfrol 11/4/11

Junty Auditor by of Date

No Encumbrance Regularied

if the terms of this contract do not create a measurable county obligation at this time.)

BOONE COUNTY, MISSOURI	CITY OF MCBAINE
By:	Ву:
Presiding Commissioner	Thavin E, Sapp Mayor
Date: 11/15/701/	Date: 16-11-2011
ATTEST:	ATTEST:
Wady 5. New ce County Clerk	ATTEST: Virginia K- Coleman City Clerk
APPROVED AS TO FORM:	APPROVED AS TO FORM:
County (Attorney	City Attorney
Boone County Auditor Certification:	

STATE OF MISSOURI
County of Boone

July Session of the July Adjourned
Term. 20 11

Lea.

Term. 20 11

Term. 20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone
ea.

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI

County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The **Net Road & Bridge Property Taxes Distributed** figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI

County of Boone

Term, 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. <u>Example Spreadsheet</u>: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

ea.

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS
BASED UPON 2010 ACTUAL PROPERTY TAX,
ASSESSED VALUATIONS AS OF 12/31/2010, and
2010 ACTUAL SALES TAX REVENUES

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30 Columbia	Formula	1.639.395,223	2.5%	43,106,634	42.5%	4,755	21,747	۵/۵		62,312		e/u	109,785	43,077	80,000	e/u	83,077	28,442
31 Hallsville	Formula		%6.0	15,015,439	14.8%	1,626	881,322	6/0 6/0		ה/ח מחבייה		n/a	1,871,560	1,657,715	275,000	n/a	1,932,715	(61,155)
33 Harrisburg	Application	2.251.825	×/-	*/4	,	,				7		n/a	38,073	14,957	35,000	n/a	49,957	(11,883)
34 Hartsburg	Application		e/u	, e	e/u	907	1,263			n/a		n/a	1,539	2,217	30,000	n/a	32,217	
35 Huntsdale	Application	_	ъ/п ,	e/u	e/u	16	۲ ا			e/L		n/a e/d	499	944		n/a	44	
37 Pierpont		108,402	e *	e/u	n/a	47	02 !			n/a		e/u	24	114		e/u	141	
38 Rocheport			• /e	e .e/	m e/c	102	467			n/a	£	n/a	569	872	10,000	₽/u	10,872	(129)
39 Sturgeon	Application	6,524,595	е/п	n/a	n/a	646	2,951			6/U		n/a e/o	1,744	2,584		e/u	2,584	
41 SubTotal	41 SubTotal All Cities, Towns. Villages:	vns. Villaaes:				100		65,146,82		n/a		n/a	65,147	n/a	000,02 n/a	n/a n/a	26,467	
42 43 Road District	tuist	•				202,495	940,018	65,147		146,580			2,204,149	1,772,552	490,000	,	2,262,552	(58,403)
495																		_
\$		60,967,570 n/a	n/a		n/a	22,961	105,035	e/u		e/u	0.4	77,922	303,638	190,202	60,000	226,77	328,124	(24,486)
46 Grand Total	otal	=	100.0%	1	100.0%	228,456	1,045,053	65.147		146 580		00000	200					
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4			1	1								11,322	4,501,181	1,962,754	250,000	77,922	2,590,676	(82,889)
50 51 Total AV		400 000											•	CSRD received \$39,355 Surtax Distr	19,355 Surtax Di	CSRD received \$39,355 Surtax Distribution in FY 2010 in	310 in	
52 Less: CSRD		078,681,618,1 073,736,03-													nts snown abov	g.		
53 tess: Application Entitles	cation Entitles	-13,420,785																
54 Net AV- Formula Entities	rmula Entities	1,740,797,465		101,402,242														_

STATE OF MISSOURI County of Boone

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

15th

day of November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the Village of Pierpont and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Werdy 5. Noren
Wendy 8. Noren

Clerk of the County Commission

Presiding Commissioner

Absent Karen M. Miller

District I Commissioner

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – APPLICATION ENTITIES¹

THIS AGREEMENT, dated this <u>15</u> day of <u>November</u>, 2011, is made and entered into by and between Boone County Missouri, a first class non-charter county and political subdivision of the State of Missouri by and through its County Commission, herein "County" and the Village of Pierpont, a municipal corporation, herein "City".

WHEREAS, County has, in Commission Order 294-2011, adopted updated policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is an "Application Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties further contemplate that City will receive certain additional funding, from time to time, relating to applications for funding that the City will file with the County as City deems appropriate; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues, as well as allow for additional, application-based agreements between County and City for application-based project funding. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

¹ Application entities are: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport and Sturgeon.

2. COUNTY AGREEMENTS.

- a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge
 Property Taxes Collected & Distributed consistent with its obligations under
 RSMo §137.556.
- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will review and provide feedback to City as to any applications for funding that City files with the County.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing,

- nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.
- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out the types of contracts contemplated herein.
- 4. PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS. City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.

- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties may enter into additional Agreement(s), from time to time, to effectuate the funding of approved application-based funding projects.
- 13. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.

- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY, MISSOURI	VILLAGE OF PIERPONT
By:	By: Jestin John
Presiding Commissioner (Mayor
Date: 11 15/201	Date: 9-18-2011
ATTEST:	ATTEST:
Wendy 3. New CC County Clerk	Barry Bean City Clark
County Clerk	City Clark
APPROVED AS TO FORM:	APPROVED AS TO FORM:
al Whouse	
County Attorney	City Attorney
Boone County Auditor Certification:	
I hereby certify that a sufficient, unencumbered	

appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required

if the terms of this contract do not create a measurable county obligation at this time.)

STATE OF MISSOURI

County of Boone

July Session of the July Adjourned

Term. 20

In the County Commission of said county, on the

28th day of July

20

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- Stakeholder Entities: The Stakeholder Entities shall consist of all of the municipalities
 organized and existing in Boone County (as further set out herein) and the Centralia
 Special Road District. For purposes of these policies, the Stakeholder Entities shall be
 divided into three groups: Formula Entities, Application Entities and the Centralia Special
 Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The Net Road & Bridge Property Taxes Distributed figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI ea.
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. <u>Example Spreadsheet</u>: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

} ea.

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

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4																				
5			Actual Road & Bridge																	1
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25	Entity	Formula	31-Dec	(A)	31-Dec	(8)	Prop Tx	Roll Back	Entities	E FORTESTA	Entitles (B)	* A CSHD	C C	SRD	Total	Rpl	Sharing	to CSRD	Combined	Difference
26																				
27	Cities, Tov	vns, Villages	i:										30							
28	Ashland	Formula	43,280,169		43,280,169	42.7%	5,005		n/a		62,563	1/4		n/a	111,519	43,077		n/a	83,077	28,442
	Centralia	Formula	43,106,634		43,106,634	42.5%	4,755		n/a		62,312	100	anteria.	n/a	109,785	43,463		n/a	123,463	(13,678)
	Columbia	Formula	1,639,395,223		n/a	n/a	192,661		n/a		п/а	1075, 178	(SEC00076)	n/a	1,871,560	1,657,715		n/a	1,932,715	(61,155) (11,883)
31	Hallsville	Formula	15,015,439	0.9%	15,015,439	14.8%	1,626	7,437	n/a		21,705			n/a	38,073	14,957	35,000	n/a	49,957	(11,883)
	Harrisburg	Application	2,251,825	n/a	n/a	n/a	276	1,263			n/a			n/a	1,539	2,217	30,000	n/a	32,217	1
	Hartsburg	Application	931,866		n/a	n/a	90				n/a			n/a	499	944		n/a	944	1
	Huntsdale	Application	143,940	n/a	n/a	n/a	16	75	■ 数数点更常		n/a	25.50%		n/a	92	141		n/a	141	1
	McBaine	Application	108,402		n/a	n/a	4	20	 対象的機能 		n/a	Far (0.4)		n/a	24	114		n/a	114	(129)
	Pierpont	Application	890,864		n/a	n/a	102				π/a	170		n/a	569	872		n/a	10,872	1
	Rocheport	Application	2,569,293		n/a	n/a -/-	313 646				u/a	100		n/a	1,744 3,597	2,584 6,467		n/a n/a	2,584 26,467	l .
40	Sturgeon	Application	6,524,595	n/a	n/a	n/a	646	2,951	65,146	Ç.	n/a n/a			n/a n/a	65,147	n/a	n/a	n/a n/a	20,407	Л
_	4	All Cities T	owns, Villages:				205,495	940,018	65,1		146,580			-,-	2,204,149	1,772,55			2,262,552	(58,403)
42		rsa Gruedy II	ours, emuyes.				200,453	340,010			*13,380	100			2,204,143	1 -,,,,,,,,	.50,500			
	Road Dis	trict							400 0000000000000000000000000000000000						1					1
	CSRD		60,967,570	n/a		n/a	22,963	105,035	n/a		n/a	100		77,922	303,638	190,20	2 60,000	77,922	328,124	(24,485)
45														_ '				_		
	Grand To	otai		100,0%		100.0%	228,456	1,045,053	65,1	47	146,580	9	7720	77,922	2,507,787	1,962,75	4 550,000	77,922	2,590,676	(82,889)
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50				_												 addition to an 	nounts shown a	sbove		
	Total AV		1,815,185,820																	
	Less: CSRD) Ication Entities	-60,967,570 -13,420,785																	
		rmula Entities	1,740,797,46		101,402,242	2														
-				-																

STATE OF MISSOURI	1
County of Boone	ea.

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

15th

November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the City of Rocheport and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

wendy 5. Nonce Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill

Presiding Commissioner

Absent Karen M. Miller

District I Commissioner

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – APPLICATION ENTITIES¹

WHEREAS, County has, in Commission Order 294-2011, adopted updated policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is an "Application Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties further contemplate that City will receive certain additional funding, from time to time, relating to applications for funding that the City will file with the County as City deems appropriate; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues, as well as allow for additional, application-based agreements between County and City for application-based project funding. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

¹ Application entities are: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport and Sturgeon.

2. COUNTY AGREEMENTS.

- a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge
 Property Taxes Collected & Distributed consistent with its obligations under
 RSMo §137.556.
- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will review and provide feedback to City as to any applications for funding that City files with the County.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing,

- nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.
- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out the types of contracts contemplated herein.
- 4. **PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS.** City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.

- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties may enter into additional Agreement(s), from time to time, to effectuate the funding of approved application-based funding projects.
- 13. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.

- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY, MISSOURI	CITY OF ROCHEPORT
By: Presiding Commissioner	By: Mayor Mayor
Date:	Date: 9 - 19 - 11
ATTEST:	ATTEST:
County Clerk	Lity Clerk Clerk
APPROVED AS TO FORM:	APPROVED AS TO FORM:
County Attorney	City Attorney
Boone County Auditor Certification:	
I hereby certify that a sufficient, unencumbered	

appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required

Jounty Auditor by ag Date.

No Encumbrance Required

if the terms of this contract do not create a measurable county obligation at this time.)

STATE OF MISSOURI		July Session of the July	Term. 20	11		
County of Boone	ea.					
In the County Commission	of said county, on the	28 th	day of	July	20	11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI

County of Boone

ea.

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI

County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The Net Road & Bridge Property Taxes Distributed figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI

County of Boone

} ea.

Term, 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. Example Spreadsheet: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

ea.

Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb Presiding-Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

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1 Es	t amount tha	at would be dis	tributed Calendar Year 201				<u> </u>		<u> </u>	M	N	0	P Q R	5] 1	τ υ	V	w	XY	z
			Proposed Formula- based			, Assessed Va	lues at 12/31, and	Actual Sales Tax	Revenues										i
$\lfloor 3 \rfloor$																			
5																			
6			Actual Road & Bridge															•	
7	Year 0	Ceiling Rate: 0,2601	Tax Levy Rate: 0.0475				ales Tax Revenue:				11,579,000.00								
8	2006	0.2601	0.0475				perty Tax Reduction Sales Tax Revenue		tary Rollback:		(5,064,317.69)	44%							
9	2007	0.2601	0.0475		.,	er Additional	Jules 10x Mesende	•			6,514,682.31	56%							
10	2008	0.2601	0.0475																
11	2009	0.2632	0.0475		8	2.25% R	etained by County				5,358,326.20								ì
12	2010	0.2649	0.0475		1		llocated to Applica	tion Entitles		je je	65,146.82								
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14 15							llocated to Formula			MS23-	146,580.35								
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21							Statutory	Sales Tax	Sales Ta	x Persona	Sales Tax	(A)				Curren	t Formula		
22							•	Needed to	Distribution	320000000000000000000000000000000000000	Distribution	Sales Tex	CART &						l i
23		Classify	Actual		Actual		Actual	Cover	To		To	Distribution	MV	1 1		2010	Actual		l l
24		for	AV at	AV%		A \ /0/			327 47 100		300		į	1					h
25	Entitu		31-Dec		AV at	AV%	R&B	PropTax	Application		Formula	₹To.	Dist to	l I	Rev	Rev	CART/MV		l
26	Entity	Formula	31-Dec	(A)	31-Dec	(B)	Prop Tx	Roll Back	Entities	E (M) Lies (Entitles (B)	CCSRD &	CSRD	Total	Rpl	Sharing	to CSRD	Combined	Difference
	lates Tow	ns, Villages	_						3			taki ni sala		ŀ					1
27	Ashland	Formula	; 43,280,169	2 59/	43,280,169	42,7%	5,005	33.005	rai yan			12							
	Centralia	Formula	43,106,634		43,106,634	42.7%	4,755	22,895 2 1 ,747			62,563 62,312		n/a n/a	111,519 109,785	43,077 43,463	40,000	n/a	83,077	28,442 (13,678)
	Columbia	Formula	1,639,395,223		n/a	n/a	192,661				62,312 n/a		n/a	1,871,560	1,657,715	80,000 275,000	n/a n/a	123,463 1,932,715	(61,155)
	tallsville	Formula	15,015,439		15,015,439	14.8%	1,626				21,705	N/E	n/a	38,073	14,957	35,000	n/a	49,957	(11,883)
32										100000				1 1					I '
	larrisburg	Application	2,251,825		n/a	n/a	276				n/a	CONTRACT.	n/a	1,539	2,217	30,000	n/a	32,217	1
	fartsburg	Application	931,866		n/a	n/a	90				n/a	imperation.	n/a	499	944	•	n/a	944	1
	Huntsdale McBaine	Application Application	143,940 108,402		n/a n/a	n/a n/a	16 4			1000	n/a -/-	4.00	n/a	92	141	-	n/a	141	
	Plerpont	Application	890,864	n/a	n/a	n/a	102				п/а n/a	150.0	n/a n/a	24 569	114 872	10,000	n/a n/a	114 10,872	(129)
	Rocheport	Application	2,569,293	-	n/a	n/a	313				n/a		n/a	1,744	2,584	10,000	n/a	2,584	
39	sturgeon	Application	6,524,595		n/a	n/a	646				n/a		n/a	3,597	6,467	20,000	n/a	26,467	1
40									65,14	82	n/a	Alle	n/a	65,147	n/a	n/a	n/a		Л
41	SubTotal /	All Cities, To	wns, Villages:				205,495	940,018	ı	147	146,580	100	-	2,204,149	1,772,552	490,000	-	2,262,552	(58,403)
42														1 1					
	Road Dist	rict											Š.	1					
44	CSRD		60,967,570	n/a		n/a	22,961	105,035	n/a.		n/a	6. PS7770	77,922	303,638	* 190,202	60,000	77,922	328,124	(24,486)
45 46		41							- 200	1469		20.25	4						1
	Grand Tot	tai		100.0%		100.0%	228,456	1,045,05	<u> </u>	1,147	146,580	2001	77,922	2,507,787	1,962,754	550,000	77,922	2,590,676	(82,889)
47																			
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73															CCRD as as is and	20 255 C	x Distribution in	EV 2010 in	
50															addition to amo			1 2010 HI	
51	Total AV		1,815,185,820												3001000 10 01110				
52	Less: C5RD		-60,967,570																
		ation Entitles	-13,420,785																
54	Net AV- Forr	mula Entities	1,740,797,465		101,402,242														

STATE OF MISSOURI
County of Boone

November Session of the October Adjourned

Term. 20

11

In the County Commission of said county, on the

15th

day of November

20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the City of Sturgeon and Boone County, Missouri for Road & Bridge Improvement/ Repair. The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Norw ce Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill
Presiding Commissioner

Absent

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – APPLICATION ENTITIES¹

THIS AGREEMENT, dated this 15 day of November, 20 11,
is made and entered into by and between Boone County Missouri, a first class non-charter county
and political subdivision of the State of Missouri by and through its County Commission, herein
"County" and the City of Sturgeon, a municipal corporation, herein "City".

WHEREAS, County has, in Commission Order 294-2011, adopted updated policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, City is an "Application Entity" as described in the aforementioned Commission Order; and

WHEREAS, the parties contemplate that City will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the City; and

WHEREAS, the parties further contemplate that City will receive certain additional funding, from time to time, relating to applications for funding that the City will file with the County as City deems appropriate; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220 and RSMo §229.040.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to City in accordance with County's policies on distributing road sales tax revenue and road property tax revenues, as well as allow for additional, application-based agreements between County and City for application-based project funding. The terms and conditions of Commission Order 294-2011 are incorporated into this agreement by reference.

Application entities are: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport and Sturgeon.

2. COUNTY AGREEMENTS.

- a. County will pay to the City One-Quarter (1/4) of the Actual Road & Bridge
 Property Taxes Collected & Distributed consistent with its obligations under
 RSMo §137.556.
- b. County will pay to the City, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will review and provide feedback to City as to any applications for funding that City files with the County.

3. CITY AGREEMENTS.

- a. City agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. City agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the City from the County under this agreement have been expended in compliance with this agreement.
- c. City agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. City agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. City agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. City agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing,

- nothing herein is intended to waive either the City's or the County's sovereign immunity as to any third party.
- g. City agrees that, for any work not performed by the City's own employees, City will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the City in letting and carrying out the types of contracts contemplated herein.
- 4. PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS. City represents that the payments from County to City contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.556 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to City contemplated herein will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** City shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any City project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of City and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.

- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to City contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties may enter into additional Agreement(s), from time to time, to effectuate the funding of approved application-based funding projects.
- 13. NONAPPROPRIATION. The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.

- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY, MISSOURI By: Presiding Compassioner	CITY OF STURGEON By: Mayor
Date:	Date: Septembor 28, 2011 ATTEST: Cleduna Jacob
County Clerk APPROVED AS TO FORM: County Atjorney	City Clerk APPROVED AS TO FORM: Mentit M. Beck TIF City Attorney

Boone County Auditor Certification: I hereby certify that a sufficient, unencumbered appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required

if the terms of this contract do not create a measurable county obligation at this time.)

Ame E. Vitchford 11/4/11
County Auditor boff cag Date
No Encumbrance Regulared

STATE OF MISSOURI

County of Boone

July Session of the July Adjourned

Term. 20 11

Term. 20 11

Term. 20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone
Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- 1. <u>Stakeholder Entities</u>: The Stakeholder Entities shall consist of all of the municipalities organized and existing in Boone County (as further set out herein) and the Centralia Special Road District. For purposes of these policies, the Stakeholder Entities shall be divided into three groups: Formula Entities, Application Entities and the Centralia Special Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI

County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The **Net Road & Bridge Property Taxes Distributed** figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI

County of Boone

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Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. <u>Example Spreadsheet</u>: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

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Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

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1 Est amount that would be distributed Calendar Year 2011 (based on FY 2010 actuals). 2 Pro-Forma Distributions using Proposed Formula-based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues																		
Pro-Forma Distributions using Proposed Formula- based on 2010 Actual Property Tax, Assessed Values at 12/31, and Actual Sales Tax Revenues Tax																		
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	Hallsville	Formula	15,015,439		15,015,439		1,626		n/a	21,705	N.A. Wat Serv	n/a	38,073	14,957	35,000	n/a	49,957	(11,883)
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	Hartsburg	Application	931,866		n/a	n/a	90			п/а	20 PART 1	n/a	499	944		n/a	944	
	Huntsdale	Application	143,940		n/a	n/a	16			n/a	0.00	n/a	92	141	•	n/a	141	I I
	McBaine	Application	108,402		n/a	n/a	4			n/a	7,000	n/a	24	114	-	n/a	114	(129)
	Pierpont	Application	890,864	n/a	n/a	n/a	102			n/a	1 p/4	n/a	569	872	10,000	n/a	10,872	1
	Rocheport	Application	2,569,293		n/a	n/a	313			n/a	24.00	n/a	1,744	2,584	20.000	n/a	2,584	1
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		ication Entitles	-13,420,785															
5	Net AV- Fo	rmula Entities	1,740,797,465		101,402,242	2												
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CERTIFIED COPY OF CITY ORDINANCE

I, the undersigned DeAnna Jacobs, City Clerk of the City of Sturgeon, Missouri, do hereby certify that the foregoing document is a full, true, complete and exact copy of Ordinance Number __753__ duly passed and adopted by the Board of Aldermen of the City of Sturgeon, Missouri on __Soptembon 28, 2011__, as maintained under my direction and control as custodian of the Records for the City of Sturgeon, Missouri.

In Witness Whereof, I have hereunto set my hand and the official seal of the City of Sturgeon, Missouri this 28 day of September, 2011.

DeAnna Jacobs, City Clerk City of Sturgeon, Missouri

(CITY SEAL)

A BILL TO CREATE AN ORDINANCE ENTITLED:

"AN ORDINANCE AUTHORIZING AND DIRECTING THE MAYOR AND CITY CLERK OF THE CITY OF STURGEON, MISSOURI TO EXECUTE A BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT—APPLICATION ENTITIES, WITH BOONE COUNTY, MISSOURI FOR THE CITY TO RECEIVE FUNDING FOR THE MAINTENANCE AND IMPROVEMENT OF STREETS IN THE CITY OF STURGEON, MISSOURI."

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF STURGEON, MISSOURI, AS FOLLOWS: :

SECTION 1. The Mayor and City Clerk of the City of Sturgeon, Missouri are hereby authorized and directed to execute a Boone County Road & Bridge Improvement/Repair Cooperative Agreement General Agreement—Application Entities on behalf of the City of Sturgeon, Missouri with Boone County, Missouri for the City of Sturgeon, Missouri to receive funding for the maintenance and improvement of streets in the City of Sturgeon, Missouri.

SECTION 2. This ordinance shall take effect and be in full force and effect from and after the date of its passage and approval.

READ TWO TIMES AND PASSED by the Board of Aldermen of the City of Sturgeon, Missouri this 28th day of September, 2011.

THIS ORDINANCE APPROVED by the Mayor of the City of Sturgeon, Missouri this 28th day of September, 2011.

Mayor Gene Kelly

ATTEST:

City Clerk DeAnna Jacobs

STATE OF MISSOURI

November Session of the October Adjourned

Term. 20

11

County of Boone

In the County Commission of said county, on the

15th

November

11

the following, among other proceedings, were had, viz:

Now on this 15th day of November, 2011, the County Commission of the County of Boone hereby approves the Boone County Road and Bridge Improvement/Repair Cooperative Agreement, General Agreement with the Centralia Special Road District. The County Commission further establishes the timing of the payments noted in section 5a of said agreement to be paid on a monthly basis. The Presiding Commissioner is authorized to sign the same.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren
Wendy S. Noren

Clerk of the County Commission

Daniel K. Akwill

Presiding Commissioner

Karen M. Miller

District I Commissioner

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT GENERAL AGREEMENT – CENTRALIA SPECIAL ROAD DISTRICT

THIS AGREEMENT, dated this <u>/st</u> day of <u>October</u>	, 20 <u>/1</u> ,
is made and entered into by and between Boone County Missouri, a first class non-cl	narter county
and political subdivision of the State of Missouri by and through its County Commis	sion, herein
"County" and the Centralia Special Road District, a municipal corporation and politi-	cal
subdivision of the State of Missouri organized and existing under the provisions of R	RSMo
§§233.010-233.165, herein "CSRD".	

WHEREAS, County has, in Commission Order 249-2011, adopted policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, the parties contemplate that CSRD will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the CSRD; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220, RSMo §229.040 and RSMo §233.070.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. PURPOSE. The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to CSRD in accordance with County's policies on distributing road sales tax revenue and road property tax revenues as reflected in the incorporated Commission Order. The terms and conditions of Commission Order 249-2011 are incorporated into this agreement by reference.

2. COUNTY AGREEMENTS.

- a. County will pay to the CSRD fourth-fifths (4/5) of the Actual Road & Bridge
 Property Taxes Collected & Distributed consistent with its obligations under
 RSMo §137.555.
- b. County will pay to the CSRD, in addition to the sums set out above, an additional sum which equals the theoretical loss of property tax revenues due to the

- voluntary rollback of the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. This payment shall be made from sales tax revenues relating to the County's Road & Bridge Sale Tax Levy authorized under RSMo §67.547.
- c. County will pay to the CSRD, in addition to the sums set out above, an additional sum from the Net Additional Sales Tax Revenue in accordance with the terms and conditions of the incorporated Commission Order.

3. CSRD AGREEMENTS.

- a. CSRD agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. CSRD agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the CSRD from the County under this agreement have been expended in compliance with this agreement.
- c. CSRD agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. CSRD agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. CSRD agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. CSRD agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing, nothing herein is intended to waive either the CSRD's or the County's sovereign immunity as to any third party.
- g. CSRD agrees that, for any work not performed by the CSRD's own employees, CSRD will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and

- such other laws, rules and regulations which are applicable to the CSRD in letting and carrying out contracts for public works and improvements.
- 4. **PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS.** CSRD represents that the payments from County to CSRD contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.555 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to CSRD contemplated herein will occur as follows:
 - a. Payments of Actual Road & Bridge Property Taxes Collected & Distributed and sales taxes in an amount equivalent to the Property Tax Reduction Due to Voluntary Rollback shall be on a schedule determined by the County Commission.
 - b. Payments of Net Additional Sales Tax Revenue will occur one time per year, near the beginning of the fourth quarter of the calendar year.
- 6. **REPORTING.** CSRD shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any CSRD project were funded or are contemplated to be funded with funds received from the County.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of CSRD and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.

- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to CSRD contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.
- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 13. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties may enter into additional Agreement(s), from time to time, to effectuate the distribution of County Aid Road Trust, or CART, funds.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.

- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in a writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

by their dury-authorized officers off day and year fildread	ed by their signature below.
BOONE COUNTY, MISSOURI	CENTRALIA SPECIAL ROAD DISTRICT
By: Mauffelle	By: Harry Riedel
Presiding Commissioner Date:	Chair of Board of Commissioners Date: 10-1-11
ATTEST:	ATTEST:
County Clerk	CSRD Clerk
APPROVED AS TO FORM:	APPROVED AS TO FORM:
County Attorney	CSR/O Attorney

Boone County Auditor Certification:

I hereby certify that a sufficient, unencumbered appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a queasurable county obligation at this time.)

County Auditor by Day Date

No Encurtance Required

STATE OF MISSOURI

County of Boone

July Session of the July Adjourned

Term. 20 11

County of Boone

In the County Commission of said county, on the 28th day of July 20 11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby enter this Commission Order restating the revised policies on the distribution of property and sales tax revenues to the special road district and the municipalities that are organized and existing in Boone County, Missouri, most recently addressed in Commission Order 249-2011:

WHEREAS, Boone County (hereinafter "the County" or "County") collects certain property and sales taxes that are dedicated to the improvement and maintenance of roads and bridges; and

WHEREAS, the County collects road sales taxes pursuant to a 2007 voter-approved sales tax levy (10-year authorization of levy) of one half of one percent as authorized under RSMo §67.547; and

WHEREAS, the County collects road property taxes pursuant to a voluntarily-reduced levy under the provisions of RSMo §137.555; and

WHEREAS, the County had previously adopted policies and procedures for the distribution of road taxes (property and sales taxes) to the Centralia Special Road District and the municipalities that are organized and existing within the corporate limits of the County (hereinafter collectively referred to as "the Stakeholder Entities" or "Stakeholder Entities") that based distributions from sales tax revenue on assessed valuation; and

WHEREAS, the County's prior policies and procedures provided for a distribution of funds to the Stakeholder Entities that did not consider, among other things, the actual sales tax revenue collections; and

WHEREAS, these prior policies and procedures lead to distributions that were unsustainable; and

WHEREAS, the County Commission has studied the issues and convened several meetings to discuss the situation with the Stakeholder Entities, and

WHEREAS, the County desires to promulgate a new set of policies and procedures that takes into consideration the primary funding source for such distributions – actual collections from the road and bridge sales tax levy – which will replace any and all existing road tax distribution polices and procedures; and

WHEREAS, it is anticipated that these policies and procedures will be implemented with the individual Stakeholder Entities through one or more Intergovernmental Cooperative Agreements between the County and the Stakeholder Entities;

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

NOW, THEREFORE, the County Commission of the County of Boone hereby enacts this Order revising and restating its policies relating to the distribution of sales and property taxes dedicated to the maintenance and improvement of roads and bridges:

- Stakeholder Entities: The Stakeholder Entities shall consist of all of the municipalities
 organized and existing in Boone County (as further set out herein) and the Centralia
 Special Road District. For purposes of these policies, the Stakeholder Entities shall be
 divided into three groups: Formula Entities, Application Entities and the Centralia Special
 Road District.
 - a. The following Stakeholder Entities shall be Formula Entities: Ashland, Centralia, Columbia, and Hallsville.
 - i. The Formula Entities shall be further subdivided into the following Groups:
 - 1. Formula Entities Group A: Ashland, Centralia, Columbia, Hallsville.
 - 2. Formula Entities Group B: Ashland, Centralia and Hallsville.
 - b. The following Stakeholder Entities shall be Application Entities: Harrisburg, Hartsburg, Huntsdale, McBaine, Pierpont, Rocheport, and Sturgeon.
 - c. The Centralia Special Road District shall be addressed separately in these policies.
- 2. <u>Variables and Calculations</u>: Certain variables to be used in the implementation of these policies will be determined as follows:
 - a. The Road & Bridge Property Tax Levy Ceiling Rate shall be that rate certified by the Missouri State Auditor as being the maximum permissible levy for Boone County's Road & Bridge tax levy under RSMo §137.555 for the relevant fiscal year.
 - b. The **Actual Road & Bridge Tax Levy Rate** shall be the rate actually levied by the Boone County Commission for its Road & Bridge Property Tax Levy under RSMo §137.555.
 - c. The **Road & Bridge Sales Tax Revenue** shall be the prior fiscal year's actual sales tax revenue collections from the voter-approved Road & Bridge Sales Tax Levy authorized under RSMo §67.547 as determined by the County Auditor.
 - d. The **Assessed Valuation as of December 31** shall be the actual assessed valuation for the relevant political subdivision as of December 31st of the relevant year as certified by the Boone County Clerk.
 - e. The **Total Property Tax Reduction Due to Voluntary Rollback** shall be determined as follows:
 - i. The Net Road & Bridge Property Taxes Distributed shall be divided by the Actual Road & Bridge Tax Levy Rate. That result shall then be multiplied by the applicable Road & Bridge Property Tax Levy Ceiling Rate to determine the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback.

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- ii. The total of the Road & Bridge Taxes That Would Have Been Distributed If There Was No Rollback *less the* Net Road & Bridge Property Taxes Distributed is the Total Property Tax Reduction Due to Voluntary Rollback.
 - 1. The **Net Road & Bridge Property Taxes Distributed** figure shall be determined by the Boone County Collector and shall consist of the net road & bridge property taxes collected from the 1st day of March of the relevant year through the last day of February of the succeeding year (the Collector's Year), allocated as appropriate to the particular Stakeholder Entity whenever necessary to effectuate these policies. The net property taxes collected and distributed shall be determined by the Boone County Collector in accordance with then-applicable state and local law.
 - 2. The **Total Property Tax Reduction Due to Voluntary Rollback** figure shall be determined by the Boone County Auditor in coordination with the data provided by the Boone County Collector under the above-described formula.
- f. The **Net Additional Sales Tax Revenue** shall be the Road & Bridge Sales Tax Revenue figure *less* the Total Property Tax Reduction Due to Voluntary Rollback figure.
- 3. <u>Distributions Net Road & Bridge Property Taxes</u>: The County will, in compliance with state law, distribute the Net Road & Bridge Property Taxes to the Stakeholder Entities consistent with its obligations under RSMo §137.556 (1/4 of property taxes collected based on property assessed within the boundaries of cities, towns and villages) and RSMo §137.555 (4/5 of property taxes collected based on property assessed within the boundaries of the Centralia Special Road District). Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads and bridges within that Stakeholder Entity's corporate boundaries.
- 4. <u>Distributions Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback</u>: The County will exceed its obligations under the ballot language authorizing the Road & Bridge Sales Tax Levy under RSMo §67.547, which provides for the reduction of county property taxes levied for road purposes and an increase in the amounts paid from the county road and bridge fund to the cities and the special road district above that amount required by state law, by distributing to the Stakeholder Entities the theoretical loss of property tax revenues due to the voluntary rollback from the Road & Bridge Tax Levy Ceiling Rate to the Actual Road & Bridge Tax Levy Rate. These Distributions shall be referred to as the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback. Each Stakeholder Entity shall use such funds only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

STATE OF MISSOURI

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Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- 5. <u>Distributions Net Additional Sales Tax Revenue</u>: The distributions of the Net Additional Sales Tax Revenue shall be along the following percentages:
 - a. Retained by County Road & Bridge Fund for County use: 82.25%
 - b. Allocated to Application Entities: 1%
 - c. Allocated to Group A Formula Entities based on Assessed Valuation Percentages: 13%
 - d. Allocated to Group B Formula Entities based on Assessed Valuation Percentages: 2.25%
 - e. Allocated to the Centralia Special Road District: 1.5%
 - f. All of the above distributions shall be used by each Stakeholder Entity only for the purpose of improving and maintaining roads, bridges and right-of-ways within that Stakeholder Entity's corporate boundaries.

6. Timing of Distributions:

- a. Distributions of the Net Road & Bridge Property Taxes Distributed and the Sales Taxes Needed to Cover Property Tax Reduction Due to Voluntary Rollback to all Stakeholder Entities except the Centralia Special Road District shall occur one time per year, typically near the beginning of the fourth quarter. Distributions of these funds to the Centralia Special Road District shall be on a schedule determined by the County Commission.
- b. Distributions from Net Additional Sales Tax Revenue to the Formula Entities, Groups A and B, and to the Centralia Special Road District, shall occur one time per year, typically near the beginning of the fourth quarter.
- c. Distributions to Application Entities for application-based funding shall be as determined by the terms of the Cooperative Agreement between the County and the Application Entity which relates to an approved application-based project.
- 7. <u>Consultation on Projects</u>: The County Commission reserves the right to consult with the Stakeholder Entities as to the priority of projects to be funded in whole or in part with Distributions under these policies.
- 8. <u>Annual Reports</u>: It is contemplated that the Stakeholder Entities will provide report(s) to the County Commission, at least annually, as to the status of projects funded, or contemplated to be funded, in whole or in part, with Distributions under these policies.
- 9. Economic Development Adjustment:
 - a. The County Commission reserves the ability to determine, on a case by case basis, any adjustments that should be made to Distributions as a result of any economic development activities of the County or any of the Stakeholder Entities. This may be implemented by revising the Road & Bridge Sales Tax Revenue figure, the Assessed Valuation as of December 31 figure, or such other adjustments as may be equitable in the sole judgment and discretion of the County Commission. This reservation is necessary due to any number of unforeseen circumstances, including but not limited to the following, possible scenarios:

STATE OF MISSOURI
County of Boone

Term. 20

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

- i. Sales tax revenue, including Road & Bridge Sales Tax Revenue, that the County receives could be significantly reduced as a result of an economic development effort, such as the creation of a Tax Increment Financing District (TIF).
- ii. The Assessed Valuation of a Stakeholder Entity may be drastically changed beyond normal growth patterns by the implementation of a Chapter 100 incentive package.
- iii. The Net Road & Bridge Property Taxes Distributed may be significantly reduced by other economic development efforts or by the acquisition of property by a Stakeholder Entity which had a significant assessed value assigned to it.
- 10. Nonappropriation: Although this policy reflects the intention of the County Commission, the Distributions contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of these policies, the decision whether or not to budget or appropriate funds, or to extend any Agreement based on said policies for any subsequent fiscal year, is solely within the discretion of the thencurrent governing body of Boone County.
- 11. <u>Example Spreadsheet</u>: A spreadsheet example showing pro-forma distributions to the Stakeholder Entities, (including a contemplated County Aid Road Trust Funds distribution to the Centralia Special Road District not contemplated in the foregoing policy) and the calculations upon which said distributions are made, is attached hereto as an Exhibit and incorporated herein by reference.

STATE OF MISSOURI

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Term. 20

County of Boone

In the County Commission of said county, on the

day of

20

the following, among other proceedings, were had, viz:

Done this 28th day of July, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Edward H. Robb

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

EXHIBIT

SPREADSHEET SHOWING PRO-FORMA DISTRIBUTIONS BASED UPON 2010 ACTUAL PROPERTY TAX, ASSESSED VALUATIONS AS OF 12/31/2010, and 2010 ACTUAL SALES TAX REVENUES

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STATE OF MISSOURI

November Session of the October Adjourned

Term. 20

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County of Boone

In the County Commission of said county, on the

15th

day of November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the Centralia Special Road District and Boone County, Missouri for Road & Bridge Improvement/ Repair (C.A.R.T. and certain motor vehicle funds). The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill

Presiding Commissioner

Karen M. Miller

District I Commissioner

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT (C.A.R.T. AND CERTAIN MOTOR VEHICLE FUNDS) CENTRALIA SPECIAL ROAD DISTRICT

WHEREAS, County receives routine distributions of County Aid Road Trust funds (CART funds) as well as certain other motor vehicle funds from the Missouri Department of Revenue; and

WHEREAS, County desires to share a portion of said funding with CSRD to be used by CSRD for purposes authorized in RSMo §231.441; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220, RSMo §229.040 and RSMo §233.070.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

1. **PURPOSE.** The purpose of this Agreement is to memorialize the annual funding payments contemplated from County to CSRD of certain funding received routinely from the Missouri Department of Revenue.

2. COUNTY AGREEMENTS.

a. County will pay to the CSRD five percent (5%) of the following routine distributions that it receives from the Missouri Department of Revenue: CART funds (Motor Fuel Tax), remitted portion of the motor vehicle sales tax, and the remitted portion of the motor vehicle fee increases. The payments to CSRD will be from those funds actually received by County from the Missouri Department of Revenue which relate to the foregoing three (3) revenue sources.

3. CSRD AGREEMENTS.

- a. CSRD agrees to use the funds that it receives from County pursuant to this Agreement solely for the purposes contemplated in RSMo §231.441, namely the construction, reconstruction, maintenance and repairs of roads, bridges and highways.
- b. CSRD agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the CSRD from the County under this agreement have been expended in compliance with this agreement.
- c. CSRD agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis, it being understood that the County Commission may direct the uses of said CART funds.
- d. CSRD agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. CSRD agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.
- f. CSRD agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing, nothing herein is intended to waive either the CSRD's or the County's sovereign immunity as to any third party.
- g. CSRD agrees that, for any work not performed by the CSRD's own employees, CSRD will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the CSRD in letting and carrying out contracts for public works and improvements.

- 4. PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS. CSRD represents that the payments from County to CSRD contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law.
- 5. **TIMING OF PAYMENTS.** The payments from County to CSRD contemplated herein will occur quarterly in amounts certified by the Boone County Auditor as representing the five percent (5%) payment called for herein.
- 6. **REPORTING.** CSRD shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any CSRD project were funded or are contemplated to be funded with funds received from the County. In addition, CSRD will provide County with a copy of its annual financial report that it is required to file with the Missouri State Auditor pursuant to RSMo §105.145 as well as make an annual settlement with the County Commission as contemplated in RSMo §233.150 in August of each year.
- 7. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 8. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of CSRD and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 9. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.
- 10. **TERM.** This Agreement shall be in effect from its execution until January 1 of the following calendar year. Thereafter, this Agreement shall automatically renew for an additional, one-year term, with the payments from County to CSRD contemplated herein being those amounts set out in an approved County appropriation order for each succeeding year.

- 11. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 12. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County.
- 13. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties will have in place a Cooperative Agreement which addresses the distribution of road sales tax revenues and road property tax revenues which is separate from, and complementary to, this Agreement.
- 14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 15. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.
- 16. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 17. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in a writing signed by the parties hereto.
- 18. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by

order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY, MISSOURI	CENTRALIA SPECIAL ROAD DISTRICT
By:	By: Haref Luck
Presiding Commissioner	Chair of Board of Commissioners
Date: 11 [15/701]	Date: 10-1-11
ATTEST:	ATTEST:
County Clerk	CSRD Clerk
APPROVED AS TO FORM:	APPROVED AS TO FORM:
Country Attorney	CSRD Attorney
Boone County Auditor Certification: I hereby certify that a sufficient, unencumbered appropriation balance exists and is available to satisfy the obligation arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.) Auditor by a Date No Encumbrance Regularion.	Cold Attolicy

STATE OF MISSOURI

November Session of the October Adjourned

Term. 20

11

County of Boone

In the County Commission of said county, on the

15th

November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the cooperative agreement between the Centralia Special Road District and Boone County, Missouri for Road & Bridge Improvement/ Repair (Additional funding agreement). The terms of this agreement are stipulated in the attached contract. It is further ordered the Presiding Commissioner is hereby authorized to sign said contract.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren CC Wendy S. Noren

Clerk of the County Commission

Presiding Commissioner

Absort

Karen M. Miller

District I Commissioner

District II Commissioner

BOONE COUNTY ROAD & BRIDGE IMPROVEMENT/REPAIR COOPERATIVE AGREEMENT 2011-2012 ADDITIONAL FUNDING AGREEMENT

THIS AGREEMENT, dated this <u>/ST</u> day of <u>October</u> , 2011,
is made and entered into by and between Boone County Missouri, a first class non-charter county
and political subdivision of the State of Missouri by and through its County Commission, herein
"County" and the Centralia Special Road District, a municipal corporation and political
subdivision of the State of Missouri organized and existing under the provisions of RSMo
§§233.010-233.165, herein "CSRD".

WHEREAS, County has, in Commission Order 249-2011, adopted policies regarding the distribution of certain road sales tax and property tax revenues, the terms and conditions of which are incorporated herein by reference; and

WHEREAS, the parties contemplate that CSRD will receive certain funding annually from the County to be used for improving and maintaining roads and bridges located within the CSRD; and

WHEREAS, the parties intend to memorialize their mutual understandings regarding such funding in this Cooperative Agreement (hereinafter referred to as "Agreement"); and

WHEREAS, County intends to provide CSRD additional road revenues above the amount contemplated in the policies adopted in Commission Order 249-2011 for the first two years that said policies are implemented by way of this additional funding or "bridge" agreement; and

WHEREAS, the parties have the authority to enter into cooperative agreements for the purposes herein stated pursuant to RSMo §70.220, RSMo §229.040 and RSMo §233.070.

NOW, THEREFORE, IN CONSIDERATION of the mutual undertakings and agreements herein contained, the parties agree as follows:

- 1. **PURPOSE.** The purpose of this Agreement is to memorialize the additional "bridge" funding payments contemplated from County to CSRD in addition to those revenues distributed pursuant to Commission Order 249-2011, as implemented through a separate cooperative agreement between County and CSRD. The terms and conditions of Commission Order 249-2011 are incorporated into this agreement by reference. This "bridge" funding will be for County's FY2011 and FY2012.
- 2. COUNTY AGREEMENTS.

- a. County will pay to the CSRD, in addition to the sums set out in the "Boone County Road & Bridge Improvement/Repair, Cooperative Agreement, General Agreement Centralia Special Road District," which implements the terms of Commission Order 249-2011, an additional sum from the Net Additional Sales Tax Revenue in accordance with the terms and conditions of this Agreement.
- b. For County's FY2011, County will pay, in addition to the 1.5% of Net Additional Sales Tax Revenue contemplated in Commission Order 249-2011, a sum equal to .25% (.0025) of Net Additional Sales Tax Revenue. This additional .25% of Net Additional Sales Tax Revenue will come from those funds that would have otherwise been retained by County for FY2011 per Commission Order 249-2011.
- c. For County's FY2012, County will pay, in addition to the 1.5% of Net Additional Sales Tax Revenue contemplated in Commission Order 249-2011, a sum equal to .125% (.00125) of Net Additional Sales Tax Revenue. This additional .125% (.00125) of Net Additional Sales Tax Revenue will come from those funds that would have otherwise been retained by County for FY2011 per Commission Order 249-2011.

3. CSRD AGREEMENTS.

- a. CSRD agrees to use the funds that it receives from County pursuant to this Agreement solely for improving and maintaining its roads and bridges.
- b. CSRD agrees that it shall submit to an audit by the County or its designated auditor upon request for purposes of determining whether the funds received by the CSRD from the County under this agreement have been expended in compliance with this agreement.
- c. CSRD agrees to consult with the County on mutually-beneficial road and bridge improvement projects on at least an annual basis.
- d. CSRD agrees that it shall reimburse the County for any funds paid to it under this agreement which are expended in violation of this agreement or applicable law, rule or regulation, within ninety (90) days of notification of such a finding by County.
- e. CSRD agrees to timely provide any documentation or information reasonably requested by County which relates in any way to this Agreement.

- f. CSRD agrees that it will be liable for, and agrees to be liable for, and shall indemnify, defend and hold the County of Boone harmless from all claims, suits, judgments or damages, including court costs and attorney's fees, arising out of or in the course of the operation of this agreement. Notwithstanding the foregoing, nothing herein is intended to waive either the CSRD's or the County's sovereign immunity as to any third party.
- g. CSRD agrees that, for any work not performed by the CSRD's own employees, CSRD will comply with any and all applicable competitive bidding statutes or ordinances, the state Prevailing Wage law, domestic products purchase laws and such other laws, rules and regulations which are applicable to the CSRD in letting and carrying out contracts for public works and improvements.
- 4. PAYMENTS IN EXCESS OF LEGAL OBLIGATIONS. CSRD represents that the payments from County to CSRD contemplated herein are in excess of any legal obligations imposed on County by virtue of applicable Missouri law, including RSMo §137.555 and the ballot language presented to voters authorizing the current Road & Bridge Sales Tax Levy under RSMo §67.547.
- 5. **TIMING OF PAYMENTS.** The payments from County to CSRD contemplated herein will occur as follows:
 - a. The additional "bridge" payments for FY2011 and FY2012 contemplated herein shall be made at the same time the County makes its payments of the 1.5% of Net Additional Sales Tax Revenue under the general cooperative agreement between County and CSRD implementing the terms of Commission Order 249-2011.
- 6. **IMPLEMENTATION OF NEW POLICIES.** The implementation of the policies adopted in Commission Order 249-2011 will require that the 2011 payments to CSRD under all agreements addressing the distribution of funds from Net Additional Sales Tax Revenue (as defined in Commission Order 249-2011) be offset against payments already made by County to CSRD under the prior road revenue distribution policies. These implementation details shall be as determined by the County Auditor.
- 7. **REPORTING.** CSRD shall file a written report with County, at least annually, detailing the road and bridge improvement projects funded in whole or in part with the funding received herein, as well as provide a summary of any planned, future projects that are

- anticipated to be funded with current or future funding from the County. Said reports shall be in sufficient detail so as to allow County to document what specific portions of any CSRD project were funded or are contemplated to be funded with funds received from the County. The "bridge" funding contemplated herein may be incorporated into reports that CSRD is compiling and filing with County under its general cooperative agreement with County.
- 8. **ASSIGNMENT.** Neither party may assign or transfer any of its rights or obligations under this Agreement to any other person or entity without the prior, written consent of the other party.
- 9. **SOLE BENEFIT OF PARTIES.** This Agreement is for the sole benefit of CSRD and County. Nothing in this Agreement is intended to confer any rights or remedies on any third party.
- 10. **RELATIONSHIP OF PARTIES.** Nothing herein shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent, or of partnership, or of joint venture, between the parties hereto.
- 11. **TERM.** This Agreement shall be in effect from its execution through December 31, 2012, after which time this agreement shall terminate.
- 12. **TERMINATION.** Either party may terminate this Agreement upon thirty (30) days written notice directed to the other party.
- 13. **NONAPPROPRIATION.** The payments from County contemplated herein are conditioned upon there being a sufficient, unencumbered fund balance budgeted for that purpose. The County's obligations hereunder shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor shall anything contained herein constitute a pledge of the general credit, tax revenues, funds or moneys of the County beyond that which is specifically required by state law. Notwithstanding any provision of this Agreement, the decision whether or not to budget or appropriate funds, or to extend this Agreement for any subsequent fiscal year, is solely within the discretion of the then-current governing body of the County, it being understood that adjustments to an appropriation may be made by the County in accordance with its

- Economic Development Adjustment policies adopted as part of its policies relating to the distribution of road sales taxes and road property taxes.
- 14. **NON-EXCLUSIVE.** This Agreement is not intended to be the exclusive Agreement between the parties addressing this subject matter. It is specifically contemplated that the parties will have a general cooperative agreement in place implementing the provisions of Commission Order 249-2011 as well as a cooperative agreement which addresses the distribution of County Aid Road Trust, or CART, funds.
- 15. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by the laws of the State of Missouri, and any action relating to the same shall be brought in the Circuit Court of Boone County, Missouri.
- 16. **BINDING ON SUCCESSORS.** The covenants, agreements, and obligations herein contained shall extend to, bind, and inure to the benefit of the parties hereto and their respective successors and approved assigns.
- 17. **COUNTERPARTS.** This Agreement may be executed by the parties in several counterparts, each of which shall be deemed an original instrument.
- 18. **COMPLETE AGREEMENT.** All negotiations, considerations, representations, and understandings between the parties are incorporated herein, shall supersede any prior agreements, and may be modified or altered only in a writing signed by the parties hereto.
- 19. **AUTHORITY OF SIGNATORIES.** Each of the persons signing this Agreement on behalf of either party represent that he/she has been duly authorized and empowered, by order, ordinance or otherwise, to execute this Agreement and that all necessary action on behalf of said party to effectuate said authorization has been taken and done.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed by their duly-authorized officers on day and year indicated by their signature below.

BOONE COUNTY, MISSOURI

(Note: Certification of this contract is not required

if the terms of this contract do not create a measurable county obligation at this time.)

CENTRALIA SPECIAL ROAD DISTRICT By: By: Presiding Commissioner Chair of Board of Commissioners Date: 10-1-11 11/15/2011 Date: ATTEST: ATTEST: APPROVED AS TO FORM: APPROVED AS TO FORM: **Boone County Auditor Certification:** I hereby certify that a sufficient, unencumbered appropriation balance exists and is available to satisfy the obligation arising from this contract.

STATE OF MISSOURI

November Session of the October Adjourned

Term. 20

11

County of Boone

In the County Commission of said county, on the

15th

November

11

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby ratify the Agreement with the City of Columbia for a backup dispatch building for Public Safety Joint Communications to be located at the Boone County Sheriff's Department, and further ratifies the granting of a license to the City of Columbia to access County property to maintain certain hydrants and antenna tower.

Done this 15th day of November, 2011.

ATTEST:

Wendy S. Noren

Clerk of the County Commission

Daniel K. Atwill

Presiding Commissioner

Karen M. Miller

District I Commissioner

District II Commissioner

BOONE COUNTY AND CITY OF COLUMBIA COOPERATIVE AGREEMENT

(Amended 8-29-2011)

THIS AGREEMENT is entered into by and between Boone County, Missouri, through its County Commission, a political subdivision of the State of Missouri, herein "Boone County" and the City of Columbia, Missouri, a political subdivision of the State of Missouri, herein "City".

WHEREAS, the City desires to construct a backup dispatch building to serve the Public Safety Joint Communications / Office of Emergency Management; and

WHEREAS, the backup facility will allow Joint Communications to receive and process "9-1-1" calls on a temporary basis if the downtown facility was unavailable for any reason; and

WHEREAS, County has available space at the Boone County Sheriff's Department campus for said dispatch building; and

WHEREAS, locating the backup dispatch facility at the Sheriff's Department property provides additional resources in close proximity that may be desirable or necessary in the event of an emergency; and

WHEREAS, a fire hydrant is located on the Boone County Sheriff's Department campus and other property owned by the County, and the County would like the City to inspect and maintain these fire hydrants; and

WHEREAS, the City desires the ability to access the property for maintenance and testing of the hydrant; and

WHEREAS, the parties are authorized to cooperate with each other for the purposes outlined herein pursuant to the authority granted in RSMo §70.220.

NOW, THEREFORE, in consideration of the mutual covenants, promises and representations in this agreement the parties agree as follows:

1. Backup Dispatch Building. City will purchase and install the backup dispatch building (hereinafter "Wood Building") at a mutually-agreed upon location the campus of the Boone County Sheriff's Department property located at 2111 County Drive, Columbia, Missouri 65202. City will install all necessary electrical and communication wiring, as well as any structural necessities such as sidewalks and concrete pad. The City may remove the Wood Building upon notice of termination or as otherwise needed

- by the City. The City shall remove any wiring or structural necessities at City's cost or leave them for County at the request of the Boone County Sheriff.
- 2. Mobile Generator. City will provide a Baldor 45 Kw T580 mobile generator, or other mobile generator selected by the City, which will be placed near the Boone Electric transformer box near the basement garage door approach (with the exact location to be as directed by the Boone County Sheriff), as well as provide for the routine maintenance, scheduled inspections and fuel for said generator at City's cost. The City may remove the generator upon notice of termination or as otherwise needed by the City.
- 3. Placement of Building. County will cooperate with City on the placement of the Wood Building at the County Sheriff's Department campus.
- 4. Further Actions, Incorporation of Project Proposal. City and County will take such further actions as are reasonably necessary to effectuate the intent of the Backup Dispatch Building Project Proposal, which are attached hereto as Exhibit "A" and incorporated herein by reference.
- 5. Grant of License to Maintain Hydrants. City is granted a license to access the County's property at 2121 County Drive and 2111 County Drive, Columbia, Missouri, for purposes of inspecting and maintaining the existing fire hydrants depicted in Exhibit "B," which is attached hereto and incorporated herein by reference. The City is granted a similar license to inspect and maintain all other hydrants located on the County's property at 2121 County Drive and/or 2111 County Drive.
- 6. Grant of License to Maintain Structure for Antenna Tower. City is granted a license to access the County's property at 2111 County Drive to place and maintain a structure and an antenna tower for the limited purpose to accommodate shared use by the City and Boone County for noncommercial governmental communication antennas. The County and City will cooperate on the location and placement of the: structure, tower, antenna, all necessary equipment, and maintenance.
- 7. **Non-appropriation.** All obligations of County and City under this agreement which require the expenditure of funds are conditioned upon the availability of funds appropriated for that purpose.
- 8. **Assignment.** Neither party may assign or transfer any of its rights or obligations under this agreement without the prior, written consent of the other party.

- 9. Sole Benefit of Parties. This Agreement is for the sole benefit of City and County.

 Nothing in this agreement is intended to confer any rights or remedies on any third party.
- 10. **Notice.** Notices under this agreement may be hand-delivered or sent by U.S. Mail as follows:

If to the City:

If to the County:

City of Columbia City Manager Boone County Commission

PO Box 6015

801 E. Walnut

Columbia, Missouri 65205

Columbia, Missouri 65201

With a copy to:

With a copy to:

Public Safety Joint Communications Joint Communications Director PO Box 6015 Columbia, Missouri 65205 Boone County Sheriff 2121 County Drive Columbia, Missouri 65202

- 11. **Termination.** This Agreement may be terminated by either party upon 180 days written notice to the other party.
- 12. **Authority.** The individuals signing this agreement below certified that they have obtained the appropriate authority to execute this agreement on behalf of the respective parties.

IN WITNESS WHEREOF, the parties, through their duly-authorized representatives, have executed this Agreement which shall be deemed effective as of the date of the last party to execute the same.

Executed by Boone County this 4th day of November, 2011.

Executed by the City of Columbia this 31st day of October, 2011.

By: Mike Matthes, City Manager	BOONE COUNTY By: Were Presiding Commissioner
ATTEST: Sheela Amin, City Clerk	ATTEST: Wendy S. New C. Wendy S. Noren, County Clerk
APPROVED AS TO FORM: Tred Boeckmann, City Attorney	APPROVED AS TO FORM: C.J. Dykhouse County Counselor
APPROVED – PSJC: Zim Schwartze, Director FINANCE OFFICER CERTIFICATION I hereby certify that this contract is within the purpose of the appropriation to which it is to be charged and there exists a sufficient, unencumbered appropriation balance.	APPROVED – BCSD: Dwayne Carey, Boone County Sheriff AUDITOR CERTIFICATION I hereby certify that this contract is within the purpose of the appropriation to which it is charged and there exists a sufficient, unencumbered appropriation balance.
In Blattel, Finance Director Date	June Pitchford by JMb 11/09/2011 June E. Pitchford, Auditor Date No ercombrance required

EXHIBIT "A"

Backup Dispatch Building Project Proposal

Backup Dispatch Building – Boone County Sheriff's Department

Submitted by Public Safety Joint Communications/ Office of Emergency Management January, 2011

This project is designed to allow call-taking and dispatch capabilities at an alternate location from the current PSJC building. Reasons for primary dispatch evacuation could range from smoke/gas odor in the building, to power problems, to something catastrophic such as a tornado. This should provide the following functions in the event of a problem at PSJC:

- Receive and process 911 calls
- Maintain radio communication with public safety agencies
- Ability to activate warning sirens
- Access to CAD if infrastructure remains operational
- Public notification of emergencies requiring Internet access(RapidNotify, Nixle, etc)
- Location allows geographic separation in case much of downtown is impacted
- May allow additional call-taking positions for handling extreme call volume during a major event that does not require evacuation

This is our proposal in order to accomplish these objectives for the building at the Boone County Sheriff's Department:

- 12'x21' insulated wood building on a concrete pad with internal heat and air conditioning.
 Building will be constructed off-site and delivered by truck. Building will eventually house radio equipment, tone encoders, computers, phones, ACU-1000, and other electrical and office equipment. When new phone system is purchased, a second rack of equipment will be placed inside allowing redundancy for the phone equipment at PSJC.
- Commercial power supplied from a separate meter, potentially mounted on a nearby utility pole.
- Mobile generator on a trailer placed near the wood building. The trailer is approximately 13'x6' and would be placed on a concrete pad slightly larger with vehicle access via concrete or gravel so that the generator can be moved to another location if needed.
- Radio antennas attached to top of nearby utility pole. Existing antennas on utility pole on southeast side of the parking lot would be removed.
- Access to BCSD computer network for 4-6 computers which will provide both Internet access and access to City resources (primarily CAD) via fiber optic.
- Several analog phone lines to be installed by CenturyLink.
- Access to several parking spaces during use of the facility as well as occasional training for shifts
 of 5-7 people. In the event of long-term use (more than several hours) access to restrooms and
 the break room at BCSD would be desired.

Basic Specifications for Back up Dispatch Building

Public Safety Joint Communications 2121 County Drive, Columbia, MO

- 1. Supplier to furnish, deliver and off-load one (1) wood frame outdoor equipment shelter as specified.
- 2. Fabrication and installation of all materials and supplies will be in accordance with individual manufacturer's directions.
- 3. Basic structure to be build with at least the following features and specifications:

A. Framing:

- 1. 2x4 studs, rafters and plates, studs on 16" center
- 2. 2x6 floor joists, nominal 16" centers
- 3. 6x6 CCA treated skids
- 4. 8 sheets of 8' x 4 x 7/16" OSB (oriented strand board) to encapsulate flooring insulation
- 5. Using framing members, form box support around each sidewall opening for air conditioner and door

B. Outside Sheathing:

- 1. Weather resistant T1-11, textured Masonite, or equivalent exterior rated hardboard siding. Lap siding not acceptable
- 2. Furnish wood trim at all outside corners, door and air conditioner openings, and at frieze joints and horizontal sheathing joints.

C. Roof:

- 1. Furnish nominal 25-year, color to match exterior of the Boone County Sheriff's Department, composition shingle roof installed over base of roofing felt.
- 2. Frame and install shelter and roofing in nominal 3:12 pitch

D. Inside sheathing:

- 1. Furnish nominal 5/8" plywood or equivalent sheathing to cover floor
- 2. Furnish nominal 1/2" plywood or equivalent sheathing to cover walls and peaked ceilings.

E. Insulation:

- 1. Fully insulate ceiling rafters and walls with nominal R-11, 3-1/2" fiberglass insulations.
- 2. Fully insulate floor with nominal R-19, 5-1/2" fiberglass insulation.

F. Paint:

- 1. Paint exterior with one coat primer and one finish coat, color to match exterior of the Boone County Sheriff's Department.
- 2. Paint interior floor with two coats light gray floor finish.
- 3. Paint interior walls and peaked ceiling with two coats (or one coat primer and one finish coat), nominal white color.

G. Door:

- 1. Furnish nominal 3'-0" x 6'-8" steel clad, insulated, pre-hung, exterior door to swing out as shown.
- 2. Furnish keyed lockset with two keys for door. Single long throw deadbolt is acceptable.

H. Size:

- 1. Furnish shelter with 8' high side walls
- 2. Furnish shelter with nominal 12' x 21' L exterior dimensions
- 3. Install door and provide air conditioner openings as shown in drawing.

I. Delivery:

1. Deliver and off-load at a specified location at the Boone County Sheriff's Department located at 2121 County Drive.

Basic Layout and Dimensions Wood Frame Shelter for Columbia/Boone County Radio System

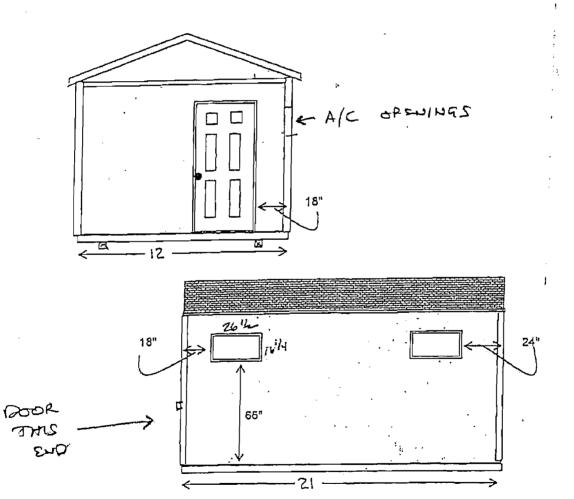


Exhibit "B"

Depiction of Subject Fire Hydrant

