

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

July Session of the July Adjourned

Term. 20 15

County of Boone

} ea.

In the County Commission of said county, on the

21st

day of

July

20 15

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

Now on this day the County Commission of the County of Boone does hereby acknowledge the following budget amendment for the Purchasing Department to increase revenue and expenditure budget amounts to reflect the NIGP scholarship and associated expenses.

Department	Account	Department Name	Account Name	Decrease \$	Increase \$
1118	37200	Purchasing	Seminars/Conference/Meeting		890
1118	37230	Purchasing	Meals & Lodging/Training		1,610
1118	3885	Purchasing	Travel/Training Expense Reimbursement		2,500

Done this 21st day of July, 2015.

ATTEST:

Wendy S. Noren
 Wendy S. Noren
 Clerk of the County Commission

Daniel K. Atwill
 Daniel K. Atwill

Presiding Commissioner

Karen M. Miller
 Karen M. Miller

District I Commissioner

Janet M. Thompson
 Janet M. Thompson

District II Commissioner

BOONE COUNTY, MISSOURI REQUEST FOR BUDGET AMENDMENT

6/23/15

EFFECTIVE DATE

RECEIVED

JUN 24 2015

FOR AUDITORS USE

(Use whole \$ amounts)

Transfer From Transfer To
Decrease Increase

BOONE COUNTY AUDITOR

Dept	Account	Fund/Dept Name	Account Name	Transfer From Decrease	Transfer To Increase
1118	37200	Purchasing	Seminars/Conference/Meeting		890
1118	37230	Purchasing	Meals + Lodging - Training		1,610
1118	3885	Purchasing	Travel/Training Exp Reimb		2,500
					5,000

Describe the circumstances requiring this Budget Amendment. Please address any budgetary impact for the remainder of this year and subsequent years. (Use an attachment if necessary):

Cheli Haley received a scholarship from the National Institute of Governmental Purchasing for \$2,500 to attend the NIGP conference in August 2015. We will pay all expenses out of this \$2,500 from 37200 and 37230. The \$2,500 check has been deposited in 1118/3885.

Melita A. [Signature]
Requesting Official

To increase revenue and expenditure budget amounts to reflect the NIGP scholarship and associated expenses. [Signature]

TO BE COMPLETED BY AUDITOR'S OFFICE

- N/A A schedule of previously processed Budget Revisions/Amendments is attached
- N/A A fund-solvency schedule is attached.
- Comments: FOR SCHOLARSHIP REVENUE + EXP

Agenda

<p style="text-align: center;">HA [Signature] Auditor's Office</p>	<p>[Signature] DISTRICT I COMMISSIONER</p>	<p>[Signature] DISTRICT II COMMISSIONER</p>
PRESIDENTIAL COMMISSIONER		

BUDGET AMENDMENT PROCEDURES

- 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. **NOTE: The 10-day period may not be waived.**
- The Budget Amendment may not be approved prior to the Public Hearing

Melinda Bobbitt - Re: scholarship

From: Heather Acton
To: Melinda Bobbitt
Date: 6/23/2015 9:01 AM
Subject: Re: scholarship

No you would still pay the expenses out of the normal expense account. I was looking in the ledger and it looks like we have gotten this scholarship before and in the past you prepared a budget amendment to increase the budget in 1118-37200 and 1118-3885. You can prepare a similar amendment this year as to not run short in that account. Let me know if you have any more questions!

Heather

>>> Melinda Bobbitt 6/23/2015 8:24 AM >>>

This is the part I have a mind block with. Those expenses were not budgeted. So is that the same account that I'll pay the expenses out of? I don't want to pay them out of accounts where they were not budgeted, then run short in those accounts.

Thanks,
Melinda

>>> Heather Acton 6/23/2015 7:52 AM >>>
Melinda,

The treasurer can receipt the money into 1118-3885 Travel/Training Expense Reimb. I went ahead and set up this dept/acct combination for them in the ledger so they should be good to go!

Thanks,
Heather

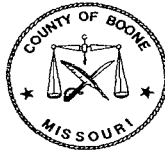
>>> Melinda Bobbitt 6/22/2015 5:26 PM >>>
Heather,

Cheli applied and received a scholarship for \$2,500 to attend the NIGP National Conference in August. She will use it to pay for her NIGP Conference Registration and hotel that she'll put on her p-card. And she'll later get reimbursement for mileage and meals.

How should I ask the Treasurer to deposit it? It came made out to Cheli Haley but she's signing her name, then adding "payable to Boone County".

Thanks,
Melinda

Boone County Purchasing



Melinda Bobbitt, CPPO
Director of Purchasing

613 E. Ash Street, Room 110
Columbia, MO 65201
Phone: (573) 886-4391
Fax: (573) 886-4390
E-mail: mbobbitt@boonecountymo.org

TO: Treasurer's Office

FROM: Melinda Bobbitt, CPPO, CPPB
Director

DATE: June 23, 2015

RE: Deposit of Funds from Scholarship Reimbursement

COPY

Please deposit the attached check received from the National Institute of Governmental Purchasing Inc. for a scholarship received by Cheli Haley to attend the NIGP Annual Conference 2015.

Please deposit **\$2,500** into department 1118 - Purchasing, Account 3885 – Travel/Training Reimb.

COPY

22567



**NATIONAL INSTITUTE
OF GOVERNMENTAL PURCHASING INC.**

151 SPRING STREET
HERNDON, VA 20170-6214
PH. (703) 736-8900
FAX. (703) 736-9644

WASHINGTONFIRST BANK
WASHINGTON, D.C. 20005
19-169-540

EZShield™ Check Fraud
Protection for Business

DATE
6/17/2015

AMOUNT
\$2,500.00

PAY Two Thousand Five Hundred Dollars and 00 Cents

TO THE
ORDER
OF

Cheli Haley
613 East Ash Street
Columbia MO 65201

VOID AFTER 6 MONTHS FROM ISSUE DATE

[Handwritten Signature]
AUTHORIZED SIGNATURE

⑈022567⑈ ⑆054001699⑆

1550001877⑈

Melinda Bobbitt - Fwd: FW: NIGP Scholarship Information

From: Cheli Haley
To: Bobbitt, Melinda
Date: 6/10/2015 10:22 AM
Subject: Fwd: FW: NIGP Scholarship Information
Attachments: SCHOLARSHIP WINNER REGISTRATION FORM.doc

Cheli Haley,
Buyer
Boone County Purchasing
Annex Building
613 East Ash Street, Room 109
Columbia, MO 65201
Telephone: (573)886-4392
Facsimile: (573)886-4390
www.showmeboone.com
Email: chaley@boonecountymmo.org

COPY

>>> "Harold, Gretchen" <Gretchen.Harold@portofportland.com> 6/10/2015 9:33 AM >>>



613 East Ash Street
Columbia, MO 65201

Dear Cheli,

The NIGP Forum and Products Exposition Committee received an overwhelming response to the newly created NIGP Forum Scholarship opportunity. We are delighted to inform you that you have been chosen to receive a 2015 Annual Forum Scholarship in the amount of \$2500 to be used towards expenses related to attending the Forum August 1-5 in Kansas City, Missouri. Your check will be mailed to the address listed above. If this information is incorrect, please contact Carrie Rawn at crawn@nigp.org immediately to update your information. Checks will be mailed out mid-June.

Please complete the attached registration form and mail or fax to the numbers included on the form. We accept checks or credit cards. Do not mail your form after July 6, as it may not be received in time to process in advance of the Forum. Make your hotel reservations first, as you will need your confirmation number for the form in order to receive the lowest registration fee available (surcharges are assessed for attendees staying at alternate hotels). Reservations can be made through the links on our website at:
<http://nsite.nigp.org/forum15/hotelkcmain/hotelkc>

The 2015 Forum website is: <http://nsite.nigp.org/forum15/home>. Visit this page often for the latest information and news!

Congratulations! We are thrilled to have you join us for the 2015 Annual Forum. Be on the lookout for invitations to specific events for *first-timers and scholarship winners!*

Sincerely,

NIGP Forum and Products Exposition Committee

Gretchen Harold, CPPB
Gretchen.harold@portofportland.com

COPY

Melinda Bobbitt - Re: scholarship

From: Heather Acton
To: Melinda Bobbitt
Date: 6/23/2015 7:52 AM
Subject: Re: scholarship
CC: June Pitchford

Melinda,

The treasurer can receipt the money into 1118-3885 Travel/Training Expense Reimb. I went ahead and set up this dept/acct combination for them in the ledger so they should be good to go!

Thanks,
Heather

>>> Melinda Bobbitt 6/22/2015 5:26 PM >>>
Heather,

COPY

Cheli applied and received a scholarship for \$2,500 to attend the NIGP National Conference in August. She will use it to pay for her NIGP Conference Registration and hotel that she'll put on her p-card. And she'll later get reimbursement for mileage and meals.

How should I ask the Treasurer to deposit it? It came made out to Cheli Haley but she's signing her name, then adding "payable to Boone County".

Thanks,
Melinda

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

July Session of the July Adjourned

Term. 20 15

In the County Commission of said county, on the 21st day of July 20 15

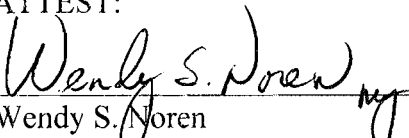
the following, among other proceedings, were had, viz:


Now on this day the County Commission of the County of Boone does hereby approve the request by the Purchasing Department to dispose of the attached list of surplus Computer and Peripheral equipment through MRC Recycling Center.

It is further ordered the Presiding Commissioner is hereby authorized to sign said Request for Disposal forms.

Done this 21st day of July, 2015

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Daniel K. Atwill
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Janet M. Thompson
 District II Commissioner

Boone County Purchasing
David Eagle
Office Specialist



613 E. Ash St.
Columbia, MO 65201
Phone: (573) 886-4394

MEMORANDUM

TO: Boone County Commission
FROM: David Eagle
RE: Computer and Peripheral Surplus Disposal
DATE: July 10, 2015

The Purchasing Departments requests permission to dispose of the following list of surplus PC & Peripheral equipment through MRC Recycling Center. MRC Recycling will pick up our surplus at no charge. They are a State of Missouri, DNR Level Four recycling center. No computer items are land-filled. Purchasing will obtain a Certificate of Destruction, and we will let them know that we want everything recycled, not reused so nothing ends up in the landfill.

Prior to Computer surplus coming to Purchasing for disposal, Information Technology has removed the hard-drives for destruction by their department. Their procedure for PC disposal is:

Once all the data is copied or recovered for the user, IT removes the hard drive and memory from the PC. The memory is held to be used for upgrading other PCs at the county that can benefit. IT sometimes removes parts that can be used as spare if the model is current enough. (ie Power Supplies, Video Cards, etc.) The hard drive is held for a minimum of 30 days in case a user identifies something is missing. After 30 days IT may reuse the hard drive in other county PCs if there are failures. If a hard drive goes unused or fails and IT needs to physically dispose of it, they drill a 5/8" hole through the drive and the data platters. Once IT has collection of "drilled" drives, they deliver them to PC recycling vendor, MRC Recycling Center.

MRC Recycling Center certifies that they have picked up the following items and that all items will be recycled, not reused, so nothing ends up in the landfill.

Signature: _____

Date: _____

	Asset #	Description	Make & Model	Department	Condition of Asset	Serial #
1.	NO TAG	COMPUTER	HP COMPAQ	JJC	UNKNOWN	
2.	15468	17" LCD MONITOR	HP	IT	UNKNOWN	CNC6091WWN
3.	17327	LAPTOP	LENOVO G555	COUNTY CLERK	UNKNOWN	CBU2157199

4.	18561	19" LCD MONITOR	NEC LCD195VX+	IT	UNKNOWN	
5.	15464	17" LCD MONITOR	HP L1740	SHERIFF	UNKNOWN	
6.	13612	17" LCD MONITOR	NEC M1700	ASSESSOR	UNKNOWN	
7.	14599	19" LCD MONITOR	HP L1925	COLLECTOR	UNKNOWN	
8.	15807	20" LCD MONITOR	HP LP2065	IT	UNKNOWN	
9.	14351	17" LCD MONITOR	DELL ULTRASHRP 1700FP	IT	UNKNOWN	
10.	15037	17" LCD MONITOR	HP L1740	PROSECUTING ATTORNEY	UNKNOWN	
11.	15473	17" LCD MONITOR	HP L1740	SHERIFF	UNKNOWN	
12.	15434	19" LCD MONITOR	HP L1955	ASSESSOR	UNKNOWN	
13.	15787	LAPTOP NOTEBOOK	HP NC6320	SHERIFF	UNKNOWN	
14.	14221	LAPTOP NOTEBOOK	HP IPD6077A	SHERIFF	UNKNOWN	
15.	16846	LAPTOP NOTEBOOK	HP ELITEBOOK 8530P	SHERIFF	UNKNOWN	
16.	17489	LAPTOP NOTEBOOK	HP COMPAQ 6550B	SHERIFF	UNKNOWN	
17.	15314	LAPTOP NOTEBOOK	HP NX9600	SHERIFF	UNKNOWN	
18.	17080	PC WORKSTATION	HP COMPAQ 6000 MT	SHERIFF	UNKNOWN	
19.	15798	LAPTOP NOTEBOOK	HP NX9420	PURCHASING	UNKNOWN	

20.	16485	LAPTOP NOTEBOOK	PANASONIC TOUGHBOOK CF19	DESIGN & CONSTRUCTION	UNKNOWN	
21.	16696	LAN CONTROLLER	CISCO WLC4402	I.T.	UNKNOWN	
22.	16245	PC WORKSTATION	PERSONALIZ ANTEC	SHERIFF	UNKNOWN	
23.	16242	PC WORKSTATION	PERSONALIZ ANTEC	SHERIFF	UNKNOWN	
24.	16237	19" LCD MONITOR	INGRAM V7 900P	SHERIFF	UNKNOWN	
25.	16239	19" LCD MONITOR	INGRAM V7 900P	SHERIFF	UNKNOWN	

cc: HEATHER ACTON, AUDITOR
Surplus File

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE: 4/30/15

FIXED ASSET TAG NUMBER: N/A

DESCRIPTION: HP Compaq Computer used for the locking control system

REQUESTED MEANS OF DISPOSAL:

OTHER INFORMATION: SS# USW334095L

CONDITION OF ASSET: fair

REASON FOR DISPOSITION: no longer works with our upgraded system

COUNTY / COURT IT DEPT (circle one) DOES / DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: as soon as possible

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: JSC

SIGNATURE: [Signature]

AUDITOR

ORIGINAL PURCHASE DATE NO DATA

RECEIPT INTO 1190-3836 HA

ORIGINAL COST _____

GRANT FUNDED (Y/N) _____

ORIGINAL FUNDING SOURCE _____

GRANT NAME _____

% FUNDING _____

AGENCY _____

ASSET GROUP _____

DOCUMENTATION ATTACHED (Y/N) _____

TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE [Signature]

RECEIVED I can't find when this was purchased before 2006
APR 30 2015
BOONE COUNTY AUDITOR



To: "Schnell, Ann" <ann.schnell@courts.mo.gov>
Cc:
Bcc:
Subject:
From: "Berhorst, Connie" <Connie.Berhorst@dps.mo.gov> - Tuesday 08/26/2014 10:43 AM

Hello Ann,

Please see Section E. of the DPS Financial and Administrative Guidelines at <https://urldefense.proofpoint.com/v1/url?u=http://www.dps.mo.gov/dir/programs/jj/documents/financial-administrative-guide2013R.pdf&k=mdWlrH000NdHLBAq4M9QuA%3D%3D%0A&r=jL7ymrnYGk5DuqZBrQdiTK9DOlheQ%2B2KZxyMdcgdOZ0%3D%0A&m=uRBvBirHJWvKmlOiJTdwS%2FMy1jHJm%2Fy11KRO%2FV%2BaJL4%3D%0A&s=40486011c4821ab8bf694c995380fdf197c12e336105000cad7aa6c7b699341d>

E. Disposition of Personal Non-Expendable Property

Contractors shall dispose of the personal non-expendable property when original or replacement equipment acquired under the award or sub-award is no longer needed for the original project or program or for other activities currently or previously supported by federal and/or state grant funding. Disposition of the equipment will be made as follows:

1. Items with a current per unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no further obligation to the Department of Public Safety.
2. Items with a current per unit fair market value in excess of \$5,000 may be retained or sold and the Department of Public Safety shall have a right to an amount calculated by multiplying the current market value or proceeds from the sale by the Department of Public Safety's share (state or federal funded share) of the equipment. The seller is also eligible for sale costs.
3. In cases where a contractor fails to take appropriate disposition actions, the Department of Public Safety may direct the contractor to make retribution for such non-expendable personal property to the Department of Public Safety.

Connie Berhorst, Juvenile Justice Program Specialist
MISSOURI DEPT. OF PUBLIC SAFETY, OFFICE OF THE DIRECTOR
Lewis & Clark State Office Building, 4th Floor
PO Box 749
1101 Riverside Drive
Jefferson City, MO 65101

Phone: 573/751-2771
Fax: 573/751-5399

-----Original Message-----

From: Ann.Schnell@courts.mo.gov [mailto:Ann.Schnell@courts.mo.gov]
Sent: Tuesday, August 26, 2014 9:35 AM
To: Berhorst, Connie
Subject: Fitness Course Grant 99-JAIBG-LG-002

Connie,

We are wanting to dispose of the Fitness Stations that was purchased from Grant 99-JAIBG-LG-002 in 2001. The station posts have started to crack and break so they are not safe for usage.

Could you please send me a statement that the Department of Public Safety is okay with us disposing of the course and materials?

Thanks

Ann Schnell
13th Circuit Court
Robert L. Perry Juvenile Justice Center
Phone 573-886-4450
Fax 573-886-4461

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE: 7-6-15

FIXED ASSET TAG NUMBER: 15468

DESCRIPTION: HP LCD 17" Monitor

RECEIVED

JUL 06 2015

REQUESTED MEANS OF DISPOSAL:

OTHER INFORMATION: Serial # CNC6091 WWM

BOONE COUNTY AUDITOR

CONDITION OF ASSET: Location Unknown

REASON FOR DISPOSITION: Not able to locate during 2015 IT Physical Inventory.

COUNTY / COURT IT DEPT (check one) DOES DOES NOT (check one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: N/A

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: Information Technology SIGNATURE Judy

AUDITOR

ORIGINAL PURCHASE DATE 5-22-06

RECEIPT INTO 2045-3836 Ha

ORIGINAL COST \$290

GRANT FUNDED (Y/N) N

ORIGINAL FUNDING SOURCE 2741

GRANT NAME _____

% FUNDING _____

ASSET GROUP 1603

AGENCY _____

DOCUMENTATION ATTACHED (Y/N) _____

TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE [Signature]

DEPT	LOC	LASTNAME	FIRSTNAME	STAT	SERIALNUM	CATEGORY	MANUFACT	MODEL	TAGNUM
				ADD	2UA4321B7K	PC	HP	SB 800	00019385
				ADD	MXL410127H	PC	HP	PRODESK 400	00019013
		ACCESS POINT		ADD	FTX182175WS	ACCESS POINT	CISCO	3702I-A-K9	00019316
									COUNT 3
COUNTY CLERK	WAREHOUSE	ELECTION POLLS		INSTALLED	CBU2157199	LAPTOP	LENOVO	G555	00017327
									COUNT 1
INFORMATION TECHNOLOGY	IT EQUIPMENT ROOM	SPARE		INSTALLED	CNC6091WWM	MONITOR	HP	L1740	00015468
									COUNT 1
									FINAL TOTALS
									COUNT 5

*** END OF REPORT ***

There are 2 assets that were not able to be located during the IT physical inventory process completed 7/6/2015. See notes below. This inventory was performed by Phillip Koons, Neal Wilper and assisted by Tanner Carey (intern).

Asset: 17327 - This is an election laptop. Phillip looked through our inventory, Programmer's area and the front/back of VR offices multiple times. In addition, Neal has gone through the warehouse out at the BCSD and has been unable to locate this laptop either.

* This laptop was purchased to be used for an electronic pollbook in 2010. These units are stored off site in the Sheriff's Annex and used by the Elections Staff during elections.

Asset: 15468 - Spare 17 inch monitor isn't located in our physical inventory. We no longer have any spare 17 inch monitors. A few months ago, a number of these were surplus.

* This monitor was purchased by Design & Construction in 2009 for Keith Austin. It was replace in 2014 when it became a spare. It does not show going back in service.

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE: 7-6-15

FIXED ASSET TAG NUMBER: 17327

DESCRIPTION: Lenovo G555 Laptop

RECEIVED

JUL 06 2015

REQUESTED MEANS OF DISPOSAL:

OTHER INFORMATION: Serial # CBU2157199

BOONE COUNTY AUDITOR

CONDITION OF ASSET: Location Unknown

REASON FOR DISPOSITION: Not able to locate during 2015 IT Physical Inventory.

COUNTY / COURT IT DEPT. (check one) DOES / DOES NOT (check one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: N/A

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO

IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: County Clerk

SIGNATURE: Judy

AUDITOR

ORIGINAL PURCHASE DATE 7-15-2010

RECEIPT INTO 2300-3836 HQ

ORIGINAL COST \$560.70

GRANT FUNDED (Y/N) N

ORIGINAL FUNDING SOURCE 2786

GRANT NAME

% FUNDING

AGENCY

ASSET GROUP 1603

DOCUMENTATION ATTACHED (Y/N)

TRANSFER CONFIRMED

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

TRANSFER DEPARTMENT NAME NUMBER

LOCATION WITHIN DEPARTMENT

INDIVIDUAL

TRADE AUCTION SEALED BIDS

OTHER EXPLAIN

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE: [Signature]

DEPT	LOC	LASTNAME	FIRSTNAME	STAT	SERIALNUM	CATEGORY	MANUFACT	MODEL	TAGNUM
				ADD	2UA4321B7K	PC	HP	SB 800	00019385
				ADD	MXL410127H	PC	HP	PRODESK 400	00019013
		ACCESS POINT		ADD	FTX182175WS	ACCESS POINT	CISCO	3702I-A-K9	00019316
									COUNT 3
COUNTY CLERK	WAREHOUSE	ELECTION POLLS		INSTALLED	CB02157199	LAPTOP	LENOVO	G555	00017327
									COUNT 1
INFORMATION TECHNOLOGY	IT EQUIPMENT ROOM	SPARE		INSTALLED	CNC6091WWM	MONITOR	HP	L1740	00015468
									COUNT 1
									FINAL TOTALS
									COUNT 5

*** END OF REPORT ***

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 This inventory was performed by Phillip Koons, Neal Wilper and assisted by Tanner Carey (intern).

Asset: 17327 - This is an election laptop. Phillip looked through our inventory, Programmer's area and the front/back of VR offices multiple times. In addition, Neal has gone through the warehouse out at the BCSD and has been unable to locate this laptop either.

* This laptop was purchased to be used for an electronic pollbook in 2010. These units are stored off site in the Sheriff's Annex and used by the Elections Staff during elections.

Asset: 15468 - Spare 17 inch monitor isn't located in our physical inventory. We no longer have any spare 17 inch monitors. A few months ago, a number of these were surplus.

* This monitor was purchased by Design & Construction in 2009 for Keith Austin. It was replace in 2014 when it became a spare. It does not show going back in service.

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00018561

DESCRIPTION NEC LCD195VX+
MONITOR LCD 19 INCH

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: NON-WORKING

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GC Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: INFORMATION TECHNOLOGY

SIGNATURE



AUDITOR

ORIGINAL PURCHASE DATE 2-1-14
ORIGINAL COST 1.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE 

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00015464

DESCRIPTION HP L1740
MONITOR LCD 17 INCH

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: PURCHASED 2006

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE As soon as possible. In GC Room 123.

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE Judy

AUDITOR

ORIGINAL PURCHASE DATE 5-5-06
ORIGINAL COST 290.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE [Signature]

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00013612

DESCRIPTION NEC M1700
MONITOR LCD 17 INCH

RECEIVED

JUL 07 2015

BOONE COUNTY AUDITOR

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

CONDITION OF ASSET: PURCHASED 2002

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) ~~DOES~~/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GC Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: ASSESSOR

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 12-23-02
ORIGINAL COST \$667.80
ORIGINAL FUNDING SOURCE 2743
ASSET GROUP 1603

RECEIPT INTO 2010-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *Dennis H. Atwell*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00014599

DESCRIPTION HP L1925
MONITOR LCD 19 INCH

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

CONDITION OF ASSET: PURCHASED 2004

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6C Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: COLLECTOR

SIGNATURE

Judy

AUDITOR

ORIGINAL PURCHASE DATE 9-17-04
ORIGINAL COST 592.00
ORIGINAL FUNDING SOURCE 2788
ASSET GROUP 1603

RECEIPT INTO 2110-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *[Signature]*

RECEIVED

JUL 07 2015

BOONE COUNTY AUDITOR

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00015807

DESCRIPTION HP LP2065
MONITOR LCD 20 INCH

RECEIVED

JUL 07 2015

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: BLURRED SCREEN

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6C Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: INFORMATION TECHNOLOGY

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 2-6-07
ORIGINAL COST 360.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 *HA*
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *Samuel B. Smith*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00014351

DESCRIPTION DELL ULTRASHARP 1700FP
MONITOR LCD 17 INCH

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: PURCHASED 2004

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only) ~~WISH TO TRANSFER THIS ITEM FOR ITS OWN USE~~

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GC Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: INFORMATION TECHNOLOGY

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 12-31-04
ORIGINAL COST 1.00
ORIGINAL FUNDING SOURCE 2787
ASSET GROUP 1603

RECEIPT INTO 2903-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *[Signature]*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00015037

DESCRIPTION HP L1740
MONITOR LCD 17 INCH

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: PURCHASED 2005

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) ~~DOES~~/DOES NOT (circle one) ~~WISH TO TRANSFER THIS ITEM FOR ITS OWN USE~~ (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6C Room. 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: PROSECUTING ATTORNEY

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 6-15-05
ORIGINAL COST 319.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 *Ho*
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *Daniel H. Atwell*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00015473

DESCRIPTION HP L1740
MONITOR LCD 17 INCH

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: WON'T STAY POWERED ON

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) ~~WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)~~

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GC Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE

Judy

AUDITOR

ORIGINAL PURCHASE DATE 5-22-2006
ORIGINAL COST 290.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 *He*
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *[Signature]*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00015434

DESCRIPTION HP L1955
MONITOR LCD 19 INCH

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: PURCHASED 2006

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GC Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: ASSESSOR

SIGNATURE *Trudy*

AUDITOR

ORIGINAL PURCHASE DATE 5-5-06
ORIGINAL COST 410.00
ORIGINAL FUNDING SOURCE 2743
ASSET GROUP 1603

RECEIPT INTO 2010-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *[Signature]*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00015787

DESCRIPTION HP NC6320
LAPTOP NOTEBOOK

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) ~~WISH TO TRANSFER THIS ITEM FOR ITS OWN USE~~ (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6C Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE

Judy

AUDITOR

ORIGINAL PURCHASE DATE 12-22-06
ORIGINAL COST 1,860.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 *HA*
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 367-2015

DATE APPROVED 7-21-15

SIGNATURE *[Signature]*

RECEIVED

JUL 07 2015

BOONE COUNTY AUDITOR

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00014221

DESCRIPTION HP 1PD6077A
LAPTOP NOTEBOOK

REQUESTED MEANS OF DISPOSAL: SELL

RECEIVED

OTHER INFORMATION:

JUL 07 2015

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

BOONE COUNTY AUDITOR

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6L Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE

Judy

AUDITOR

ORIGINAL PURCHASE DATE 5-30-14
ORIGINAL COST 1,200.00
ORIGINAL FUNDING SOURCE 2751
ASSET GROUP 1603

RECEIPT INTO 1190-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *[Signature]*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00016846

DESCRIPTION HP ELITEBOOK 8530P
LAPTOP NOTEBOOK

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: As soon as possible. In 6C Room 123.

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE Judy

AUDITOR

ORIGINAL PURCHASE DATE 4-28-09
ORIGINAL COST 1193.99
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE [Signature]

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00017489

DESCRIPTION HP COMPAQ 6550B
LAPTOP NOTEBOOK

RECEIVED

JUL 07 2015

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GC Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 9-24-10
ORIGINAL COST 872.61
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *James P. Atwell*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00015314

DESCRIPTION HP NX9600
LAPTOP NOTEBOOK

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6L Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE

Judy

AUDITOR

ORIGINAL PURCHASE DATE 3-14-06
ORIGINAL COST 1889.00
ORIGINAL FUNDING SOURCE 2787
ASSET GROUP 1003

RECEIPT INTO 2901-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *[Signature]*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00017080

DESCRIPTION HP COMPAQ 6000MT
PC WORKSTATION

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

CONDITION OF ASSET: PURCHASED 2009

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GC Room 123*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 2-24-10
ORIGINAL COST 548.12
ORIGINAL FUNDING SOURCE 2742
ASSET GROUP 1663

RECEIPT INTO 2550-3836 Ha
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *Samuel E. Atwell*

RECEIVED

JUL 07 2015

BOONE COUNTY AUDITOR

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00015798

DESCRIPTION HP NX9420
LAPTOP NOTEBOOK

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) ~~WISH TO TRANSFER THIS ITEM FOR ITS OWN USE~~ (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GL Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: PURCHASING

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 2-9-07
ORIGINAL COST 1,522.91
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 Ho
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *[Signature]*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00016485

DESCRIPTION PANASONIC TOUGHBOOK CF19
LAPTOP NOTEBOOK

RECEIVED

JUL 07 2015

BOONE COUNTY AUDITOR

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6C Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: DESIGN & CONSTRUCTION

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 6-11-08
ORIGINAL COST 4,149.37
ORIGINAL FUNDING SOURCE 2741
ASSET GROUP 1603

RECEIPT INTO 2045-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *Samuel A. Atwell*

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00016696

DESCRIPTION CISCO WLC4402
LAN CONTROLLER

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

CONDITION OF ASSET: WORKING

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GL Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: INFORMATION TECHNOLOGY

SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 12-31-08
ORIGINAL COST 5,997.00
ORIGINAL FUNDING SOURCE 2743
ASSET GROUP 1603

RECEIPT INTO 2010-3835 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *Samuel A. Atwell*

RECEIVED
JUL 07 2015
BOONE COUNTY AUDITOR

GRANT

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00016245

DESCRIPTION PERSONALIZ ANTEC
PC WORKSTATION

REQUESTED MEANS OF DISPOSAL: SELL

OTHER INFORMATION:

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

REASON FOR DISPOSITION: REPLACEMENT

COUNTY/COURT IT DEPT (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In GC Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO *See attached.*
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 5-1-07
ORIGINAL COST 1,893.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE ____ AUCTION ____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE *Daniel K. Atwill*

From: "Mateja, Chris" <CMateja@sccmo.org>
To: Tracy Perkins <TWest@boonecountymo.org>
Date: 4/6/2015 9:50 AM
Subject: Re: Disposal of MO ICAC equipment

Just dispose of it and let us know any ICAC tags on it.

Lt. Chris Mateja DSN 526, CFCE
St. Charles County Police Department
Commander, Missouri ICAC
101 Sheriff Dierker Ct.
Ofallon, MO. 63366
636-949-3020 x4604
636-949-3009 fax
www.moicac.org
www.preventcybercrime.org
www.facebook.com/scc.ccu

> On Apr 3, 2015, at 9:34 AM, Tracy Perkins <TWest@boonecountymo.org> wrote:

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>

>

> Detective Tracy Perkins
> Boone County Sheriff's Dept
> Cyber Crimes Task Force
> 2121 County Drive
> Columbia, MO 65202
> Office #573-442-4598
> Main #573-442-4302
> twest@boonecountymo.org

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00016242

DESCRIPTION PERSONALIZ ANTEC
PC WORKSTATION

RECEIVED

REQUESTED MEANS OF DISPOSAL: SELL

JUL 07 2015

OTHER INFORMATION:

BOONE COUNTY AUDITOR

CONDITION OF ASSET: HARD DRIVE/MEMORY REMOVED

REASON FOR DISPOSITION: REPLACEMENT

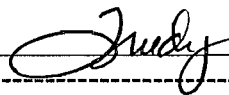
COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6C Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO *See attached*
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE



AUDITOR

ORIGINAL PURCHASE DATE 5-1-07
ORIGINAL COST 1,387.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 HA
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

___ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

___ TRADE ___ AUCTION ___ SEALED BIDS

___ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 367-2015

DATE APPROVED 7-21-15

SIGNATURE 

From: "Mateja, Chris" <CMateja@sccmo.org>
To: Tracy Perkins <TWest@boonecountymo.org>
Date: 4/6/2015 9:50 AM
Subject: Re: Disposal of MO ICAC equipment

Just dispose of it and let us know any ICAC tags on it.

Lt. Chris Mateja DSN 526, CFCE
St. Charles County Police Department
Commander, Missouri ICAC
101 Sheriff Dierker Ct.
Ofallon, MO. 63366
636-949-3020 x4604
636-949-3009 fax
www.moicac.org
www.preventcybercrime.org
www.facebook.com/scc.ccu

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> twest@boonecountymo.org

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00016237

RECEIVED

DESCRIPTION INGRAM V7 900P
MONITOR LCD 19 INCH

JUL 07 2015

REQUESTED MEANS OF DISPOSAL: SELL

BOONE COUNTY AUDITOR

OTHER INFORMATION:

CONDITION OF ASSET: RECEIVED 2007

REASON FOR DISPOSITION: NON-WORKING

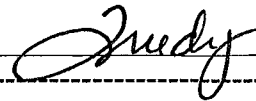
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DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6L Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO *See attached.*
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF

SIGNATURE



AUDITOR

ORIGINAL PURCHASE DATE 5-1-07
ORIGINAL COST 199.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 Ha
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____

LOCATION WITHIN DEPARTMENT _____

INDIVIDUAL _____

____ TRADE _____ AUCTION _____ SEALED BIDS

____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015

DATE APPROVED 7-21-15

SIGNATURE 

From: "Mateja, Chris" <CMateja@sccmo.org>
To: Tracy Perkins <TWest@boonecountymo.org>
Date: 4/6/2015 9:50 AM
Subject: Re: Disposal of MO ICAC equipment

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> twest@boonecountymo.org

GRANT

BOONE COUNTY

REQUEST FOR DISPOSAL/TRANSFER OF COUNTY PROPERTY

DATE : July 6, 2015

FIXED ASSET TAG NUMBER: 00016239

DESCRIPTION INGRAM V7 900P
MONITOR LCD 19 INCH

RECEIVED

JUL 07 2015

REQUESTED MEANS OF DISPOSAL: SELL

BOONE COUNTY AUDITOR

OTHER INFORMATION:

CONDITION OF ASSET: RECEIVED 2007

REASON FOR DISPOSITION: NON-WORKING

COUNTY/COURT IT DEPT. (circle one) DOES/DOES NOT (circle one) WISH TO TRANSFER THIS ITEM FOR ITS OWN USE (this item is applicable to computer equipment only)

DESIRED DATE FOR ASSET REMOVAL TO STORAGE: *As soon as possible. In 6C Room 123.*

WAS ASSET PURCHASED WITH GRANT FUNDING? YES NO *See attached.*
IF YES, ATTACH DOCUMENTATION SHOWING FUNDING AGENCY'S PERMISSION TO DISPOSE OF ASSET.

DEPARTMENT: SHERIFF SIGNATURE *Judy*

AUDITOR

ORIGINAL PURCHASE DATE 5-1-07
ORIGINAL COST 199.00
ORIGINAL FUNDING SOURCE 2731
ASSET GROUP 1603

RECEIPT INTO 1190-3836 Ha
TRANSFER CONFIRMED _____

COUNTY COMMISSION / COUNTY CLERK

APPROVED DISPOSAL METHOD:

____ TRANSFER DEPARTMENT NAME _____ NUMBER _____
LOCATION WITHIN DEPARTMENT _____
INDIVIDUAL _____
____ TRADE ____ AUCTION ____ SEALED BIDS
____ OTHER EXPLAIN _____

COMMISSION ORDER NUMBER 307-2015
DATE APPROVED 7-21-15
SIGNATURE *[Signature]*

From: "Mateja, Chris" <CMateja@sccmo.org>
To: Tracy Perkins <TWest@boonecountymmo.org>
Date: 4/6/2015 9:50 AM
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CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

July Session of the July Adjourned

Term. 20 15

County of Boone

In the County Commission of said county, on the

21st

day of

July

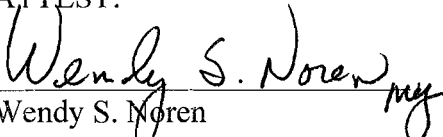
20 15

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

Now on this day the County Commission of the County of Boone, pursuant to its Chapter 100 Policy adopted in Commission Order 600-2010, does hereby receive and accept the recommendation from the Chapter 100 Review Panel to approve the Chapter 100 application from Kraft Foods, its successors and assigns, for a 75% abatement for new real property investment for a term of 10 years and a 75% abatement for new personal property investment for a term of that personal property's class life or 10 years, whichever is shorter, with the property investment details set forth in the Application filed herein by Kraft Foods. The Commission will effectuate this Chapter 100 abatement approval in documents to be approved at a later time, to include leases, performance agreements, and such other documentation as recommended and approved by Gilmore & Bell, the County's bond counsel, and the County Counselor. The County Commission thanks the representatives from the impacted taxing entities (Boone County Family Resources, City of Columbia, Boone County, Columbia Public Schools, and the Boone County Library District) for their service on the Chapter 100 Review Panel in connection with this application.

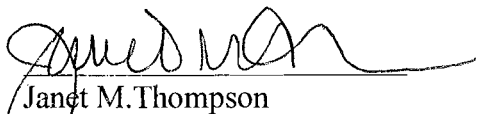
Done this 21st day of July, 2015

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Daniel K. Atwill
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Janet M. Thompson
 District II Commissioner



Regional Economic Development Inc.

DATE: JULY 14, 2015
TO: COMMISSIONERS OF THE COUNTY OF BOONE
FROM: DAVE GRIGGS, REDI INCENTIVES SUB-COMMITTEE CHAIR
RE: CHAPTER 100 BOND APPLICATION FROM KRAFT HEINZ COMPANY

As called for in the policy adopted by the Commission of the County of Boone in October 2005, the taxing jurisdictions impacted by the Chapter 100 Bond Application for the Kraft Heinz facility located at 4600 Waco Road voted unanimously on July 10, 2015, to forward the Chapter 100 Application to the County Commission for further action.

Attached are the Application Review Forms signed by each of the impacted taxing districts. This application from Kraft was a request for 75 percent abatement for a period of 10 years on Real Property and Personal Property. The approval obtained from the impacted taxing jurisdictions is for a Real Property Tax abatement of 75 percent for 10 years, and a Personal Property Tax abatement of 75 percent for a period of seven years, as the majority of the new equipment purchased is expected to have a depreciable life of seven years. As also indicated in the Chapter 100 Policy, projects identified as a "critical or substantial benefit project" may qualify for additional flexibility under this policy as determined by the Boone County Commission in consultation with REDI and the impacted taxing entities. REDI and the taxing districts identified this project as a "critical or substantial benefit project" and a business retention project, which accounted for the additional abatement level approved.

The total amount of expenditures associated with this expansion project is projected to be \$113,800,000. After my consultation with both Tom Schauwecker, Boone County Assessor, and CJ Dykhouse, Boone County Counselor, it was determined that some of the expenditures would not be classified as either Real or Personal Property, and would therefore not be subject to property taxes. As you will see in the revised spreadsheets behind the tab for the July 10, 2015, meeting, our estimates of anticipated new revenues for the taxing districts were prepared using the assessed valuation of NEW property as:

Real Property	\$1,000,000
Personal Property	\$53,240,000
Utilities	\$21,780,000

Whether the Utilities category will be classified as Real or Personal Property is unknown at this time. In order to provide a more conservative estimate of revenues to each taxing district, this \$21,780,000 was factored into the estimates as Personal property. A copy of the taxing district spreadsheet assumptions and the spreadsheet of estimated revenues are attached to this memo. It should also be noted that Kraft paid \$364,322.19 in Real and Personal Property combined on their existing facility and equipment in Boone County in 2014.

Jobs were also a major consideration in this Chapter 100 project. This expansion will allow the company to retain at least 350 full-time jobs. There are approximately 500 employees currently at the Columbia facility. It is important to note there are always more employees than full-time positions due to temporary staffing, overtime, etc. Since the new systems are more automated than the existing equipment, fewer people will be needed to run the equipment. Kraft Heinz believes that with the long lead time they will have to expand and re-equip the facility, they will be able to handle the reduction through normal attrition and retirements. The average salary for plant production workers is \$39,000 annually.

Commercial Surtax of \$.61 will be paid in full as a contribution or grant payment and the 75 percent abatement applies to the total tax levy less the commercial surtax.

The Commission's approval is required for the process to proceed further. I would like to thank the management of and representatives of each of the taxing districts for their service on the Chapter 100 Review Panel.



Regional Economic Development Inc.

FOR IMMEDIATE RELEASE

July 8, 2015

Contact: Dave Griggs, REDI Incentives Subcommittee Chair

Phone: (573) 489-4965

Email: dave_griggs@carpetandtile.com

Kraft Heinz Company proposes investment in Columbia plant

COLUMBIA, Mo. (July 8, 2015) - Regional Economic Development Inc. (REDI) announced it has received a proposal to expand and modernize the Kraft Heinz Company facility located in Columbia, Missouri. The proposal was discussed at a meeting of the Boone County Chapter 100 Review Committee on June 26.

The Kraft Heinz Company is proposing to invest over \$100 million in new processing technology, which will enable them to retire their oldest equipment and replace it with new high-speed production lines. The Columbia facility makes a variety of Oscar Mayer Hot Dogs.

The company has presented an application for Chapter 100 Revenue Bonds to REDI and Boone County. Kraft is requesting partial real and personal property tax abatement to support this \$100 million expansion project. The Boone County Chapter 100 review Committee heard an in-depth presentation from Kraft and site selection consultants, and is in the process of analyzing the potential impacts and benefits of this proposal.

REDI officials noted that the company currently pays approximately \$352,000 annually in real and personal property taxes on the existing plant and equipment. The Chapter 100 partial tax abatement does not apply to the existing plant and equipment, which will continue to be taxed at the full amount. If the project proceeds, the company will pay additional taxes on the \$100 million investment, in addition to the existing tax base, at a level yet to be determined. Upon conclusion of the 10-year abatement period, tax rates for the project related investment would normalize. REDI considers this to be not only an expansion project, but also a critical retention project.

The Boone County Chapter 100 Policy was adopted in 2005 and provides the framework for evaluating Chapter 100 applications. A review committee comprised of representatives from each impacted taxing jurisdiction will review the application and make a recommendation to the County Commission. To



Regional Economic Development Inc.

date, only the ABC Laboratories project has been approved by a review committee and the County Commission for Chapter 100 incentives.

Further review and discussion on the project will take place at the next meeting of the review committee, scheduled for July 10.

###

Regional Economic Development Inc. (REDI) is a partnership of the City of Columbia, Boone County, the University of Missouri, the Columbia Chamber of Commerce and over 100 local private businesses. REDI's mission is to attract, support and grow businesses to create jobs in Columbia and Boone County, Missouri.

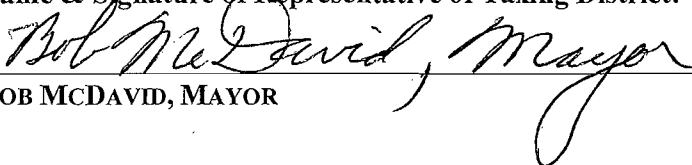
COUNTY OF BOONE
CHAPTER 100 REVENUE BOND
APPLICATION REVIEW FORM

PROJECT: KRAFT FOODS GROUP, INC.
LOCATION: 4600 WACO ROAD, COLUMBIA, BOONE COUNTY, MO 65202
DATE: JULY 10, 2015

PROCESS: *As prescribed in the Chapter 100 Policy for Boone County, Missouri, the Boone County Commission, in conjunction with REDI, will establish a Chapter 100 Review Panel consisting of a representative of each taxing jurisdiction impacted by the specific Chapter 100 proposal, before any formal request is submitted to the County of Boone. After a review of the preliminary project information by the review panel, a majority vote of the review panel is required before the applicant submits a formal application to the Boone County Commission.*

Impacted Taxing District within Boone County: CITY OF COLUMBIA

Name & Signature of Representative of Taxing District:



BOB MCDAVID, MAYOR

7/10/2015
DATE

RECOMMENDATION: After having reviewed the Chapter 100 Revenue Bond Application submitted by **Kraft Foods Group, Inc.**, the **City of Columbia** recommends the forwarding of the Application to the Boone County Commission for further review and action.

YES NO ABSTAIN

NOTATION: Upon completion of the review, impacted taxing entities may also submit a response form projecting the impact of the proposed project on said taxing jurisdictions during the requested abatement period. This report will be a part of the Community Impact Statement submitted to the County Commission of the County of Boone as part of the final approval process.

COUNTY OF BOONE
CHAPTER 100 REVENUE BOND
APPLICATION REVIEW FORM

PROJECT: KRAFT FOODS GROUP, INC.
LOCATION: 4600 WACO ROAD, COLUMBIA, BOONE COUNTY, MO 65202
DATE: JULY 10, 2015

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Impacted Taxing District within Boone County: COLUMBIA PUBLIC SCHOOLS

Name & Signature of Representative of Taxing District:



JAN MEES, SCHOOL BOARD MEMBER

7-10-15

DATE

RECOMMENDATION: After having reviewed the Chapter 100 Revenue Bond Application submitted by **Kraft Foods Group, Inc.**, the **Columbia Public Schools** recommends the forwarding of the Application to the Boone County Commission for further review and action.

YES NO ABSTAIN

NOTATION: Upon completion of the review, impacted taxing entities may also submit a response form projecting the impact of the proposed project on said taxing jurisdictions during the requested abatement period. This report will be a part of the Community Impact Statement submitted to the County Commission of the County of Boone as part of the final approval process.

COUNTY OF BOONE
CHAPTER 100 REVENUE BOND
APPLICATION REVIEW FORM

PROJECT: KRAFT FOODS GROUP, INC.
LOCATION: 4600 WACO ROAD, COLUMBIA, BOONE COUNTY, MO 65202
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Impacted Taxing District within Boone County: BOONE COUNTY LIBRARY DISTRICT

Name & Signature of Representative of Taxing District:

Dorothy Carner
DOROTHY CARNER, BOARD MEMBER

7-10-15
DATE

RECOMMENDATION: After having reviewed the Chapter 100 Revenue Bond Application submitted by **Kraft Foods Group, Inc.**, the **Boone County Library District** recommends the forwarding of the Application to the Boone County Commission for further review and action.

YES NO ABSTAIN

NOTATION: Upon completion of the review, impacted taxing entities may also submit a response form projecting the impact of the proposed project on said taxing jurisdictions during the requested abatement period. This report will be a part of the Community Impact Statement submitted to the County Commission of the County of Boone as part of the final approval process.

COUNTY OF BOONE
CHAPTER 100 REVENUE BOND
APPLICATION REVIEW FORM

PROJECT: KRAFT FOODS GROUP, INC.
LOCATION: 4600 WACO ROAD, COLUMBIA, BOONE COUNTY, MO 65202
DATE: JULY 10, 2015

PROCESS: *As prescribed in the Chapter 100 Policy for Boone County, Missouri, the Boone County Commission, in conjunction with REDI, will establish a Chapter 100 Review Panel consisting of a representative of each taxing jurisdiction impacted by the specific Chapter 100 proposal, before any formal request is submitted to the County of Boone. After a review of the preliminary project information by the review panel, a majority vote of the review panel is required before the applicant submits a formal application to the Boone County Commission.*

Impacted Taxing District within Boone County: BOONE COUNTY FAMILY RESOURCES

Name & Signature of Representative of Taxing District:

Laura Cravens 7-10-2015
LAURA CRAVENS, ASSOCIATE DIRECTOR DATE

RECOMMENDATION: After having reviewed the Chapter 100 Revenue Bond Application submitted by **Kraft Foods Group, Inc.**, the **Boone County Family Resources** recommends the forwarding of the Application to the Boone County Commission for further review and action.

YES NO ABSTAIN

NOTATION: Upon completion of the review, impacted taxing entities may also submit a response form projecting the impact of the proposed project on said taxing jurisdictions during the requested abatement period. This report will be a part of the Community Impact Statement submitted to the County Commission of the County of Boone as part of the final approval process.

COUNTY OF BOONE
CHAPTER 100 REVENUE BOND
APPLICATION REVIEW FORM

PROJECT: KRAFT FOODS GROUP, INC.
LOCATION: 4600 WACO ROAD, COLUMBIA, BOONE COUNTY, MO 65202
DATE: JULY 10, 2015

PROCESS: *As prescribed in the Chapter 100 Policy for Boone County, Missouri, the Boone County Commission, in conjunction with REDI, will establish a Chapter 100 Review Panel consisting of a representative of each taxing jurisdiction impacted by the specific Chapter 100 proposal, before any formal request is submitted to the County of Boone. After a review of the preliminary project information by the review panel, a majority vote of the review panel is required before the applicant submits a formal application to the Boone County Commission.*

Impacted Taxing District within Boone County: BOONE COUNTY

Name & Signature of Representative of Taxing District:



BRIAN MCCOLLUM, BOONE COUNTY COLLECTOR

7-10-15

DATE

RECOMMENDATION: After having reviewed the Chapter 100 Revenue Bond Application submitted by **Kraft Foods Group, Inc.**, the **Boone County** recommends the forwarding of the Application to the Boone County Commission for further review and action.

YES **NO** **ABSTAIN**

NOTATION: Upon completion of the review, impacted taxing entities may also submit a response form projecting the impact of the proposed project on said taxing jurisdictions during the requested abatement period. This report will be a part of the Community Impact Statement submitted to the County Commission of the County of Boone as part of the final approval process.



Regional Economic Development Inc.

Taxing Jurisdictions Spreadsheet assumptions

Attached are spreadsheets that illustrate the amount of tax revenue generated by Kraft currently and estimated tax revenues with and without the proposed Chapter 100 tax abatement.

These spreadsheets are not official Boone County estimates or documents. The documents were prepared by Dave Griggs, REDI Incentives Subcommittee Chair, and REDI staff, with the assistance of Boone County officials. They are working documents used to illustrate points of discussion.

The calculations on the spreadsheets are based on the following assumptions:

- The spreadsheets do not reflect any reduction in valuation of any assets – real or personal – currently on the books. The assumption is that the current level of taxes will continue unchanged, which is not the case. In reality, the current assets will depreciate and some new assets being acquired will replace existing assets currently on the tax roles.
- The “New Investment” total revenues will be impacted by any abated equipment being replaced earlier than the seven-year life cycle used in these calculations, as any new equipment replacing the abated equipment will be fully taxed.
- These calculations assume that each agency’s tax rates remain the same as they were in 2014 (the last tax statement available) which is unlikely.

Project Compass Increased Taxes

Current rates per agency:

	Tax Rate
Roone County Family Resources	0.1146
Boone County	0.12
BC Road & Bridge	0.05
State of Missouri	0.03
City of Columbia	0.41
CPS	5.4868
Boone County Library	0.3091
Total Rate	6.5205

Current tax revenue

Real Property	146,215.18
Personal Property	218,107.01
Total	364,322.19

Per Agency

2014 Taxes

Boone County Group Homes	6,183.24
Boone County	6,474.59
BC Road & Bridge	2697.75
State of Missouri	1,618.65
City of Columbia	22,121.57
CPS	296,040.46
Boone County Library	16,677.50
Total	351,813.76

Assessed valuation of NEW

	Valuation	Rate
Real	1,000,000.00	32%
Personal	53,240,000.00	33.33%
Utilities	21,780,000.00	33.33%

NEW INVESTMENT

By agency over a 10 year proposed life of the abatement

<i>Real Property</i>	Gross	@75% Abatement	New Invesment	New Invesment
			Additional Per Year	Additional over 10 years
Boone County Family Resources	3,667.20	916.80	91.68	916.80
Boone County	3,840.00	960.00	96.00	960.00
BC Road & Bridge	1,600.00	400.00	40.00	400.00
State of Missouri	960.00	240.00	24.00	240.00
City of Columbia	13,120.00	3,280.00	328.00	3,280.00
CPS	175,577.60	43,894.40	4,389.44	43,894.40
Boone County Library	9,891.20	2,472.80	247.28	2,472.80
Totals	208,656.00	52,164.00	5,216.40	52,164.00

By agency over a 7 year proposed life of the abatement

<i>Personal Property</i>	Gross	@75% Abatement	Additional	Additional
			Per Year	over 7 years
Boone County Family Resources	64,362.66	16,090.67	2,298.67	16,090.67
Boone County	67,395.45	16,848.86	2,406.98	16,848.86
BC Road & Bridge	28,081.44	7,020.36	1,002.91	7,020.36
State of Missouri	16,848.86	4,212.22	601.75	4,212.22
City of Columbia	230,267.79	57,566.95	8,223.85	57,566.95
CPS	3,081,544.68	770,386.17	110,055.17	770,386.17
Boone County Library	173,599.45	43,399.86	6,199.98	43,399.86
Totals	3,662,100.33	915,525.08	130,789.30	915,525.08

By agency over a 7 year proposed life of the abatement

Utility Improvements IF Personal	Gross	@75% Abatement	Additional Per Year	Additional over 7 years
Boone County Family Resources	26,330.18	6,582.55	940.36	6,582.55
Boone County	27,570.87	6,892.72	984.67	6,892.72
BC Road & Bridge	11,487.86	2,871.97	410.28	2,871.97
State of Missouri	6,892.72	1,723.18	246.17	1,723.18
City of Columbia	94,200.46	23,550.12	3,364.30	23,550.12
CPS	1,260,631.91	315,157.98	45,022.57	315,157.98
Boone County Library	71,017.96	17,754.49	2,536.36	17,754.49
Totals	1,498,131.96	374,532.99	53,504.71	374,532.99

Total by agency on NEW INVESTMENT over a 7 year proposed life of the abatement and 10 year on real property

	Gross	@75% Abatement	Additional over 10 years
Boone County Family Resources	94,360.04	23,590.01	23,590.01
Boone County	98,806.32	24,701.58	24,701.58
BC Road & Bridge	41,169.30	10,292.33	10,292.33
State of Missouri	24,701.58	6,175.40	6,175.40
City of Columbia	337,588.25	84,397.06	84,397.06
CPS	4,517,754.19	1,129,438.55	1,129,438.55
Boone County Library	254,508.61	63,627.15	63,627.15
Totals	5,368,888.29	1,342,222.07	1,342,222.07

Comparison with or without the investment

TAL ANNUAL RECEIPTS

Agency	Current Annual	Annual W/O Project	Annual With Project
Boone County Family Resources	6,183.24	0.00	9,513.95
Boone County	6,474.59	0.00	9,962.24
BC Road & Bridge	2,697.75	0.00	4,150.94
State of Missouri	1,618.65	0.00	2,490.56
City of Columbia	22,121.57	0.00	34,037.72
CPS	296,040.46	0.00	455,507.64
Boone County Library	16,677.50	0.00	25,661.12
Totals	351,813.76	0.00	541,324.17

Comparison with or without the investment

TOTAL ABATEMENT PERIOD RECEIPTS

Agency	Current Total	Total W/O Project	Total With Project	Agency Gain
Boone County Family Resources	61,832.40	0.00	95,139.50	33,307.10
Boone County	64,745.90	0.00	99,622.44	34,876.54
BC Road & Bridge	26,977.50	0.00	41,509.39	14,531.89
State of Missouri	16,186.50	0.00	24,905.64	8,719.14
City of Columbia	221,215.70	0.00	340,377.22	119,161.52
CPS	2,960,404.60	0.00	4,555,076.35	1,594,671.75
Boone County Library	166,775.00	0.00	256,611.16	89,836.16
Totals	3,518,137.60	0.00	5,413,241.70	



Regional Economic Development Inc.

Chapter 100 Review Panel

IMPACTED TAXING JURISDICTIONS' MEETING

FRIDAY, JUNE 26, 2015 – 1:30 P.M.

REDI TRAINING ROOM, 500 E. WALNUT, SUITE 102

BOONE COUNTY CHAPTER 100 APPLICATION REVIEW

KRAFT FOODS GROUP, INC.

Agenda

- I. Call To Order.....Dave Griggs, Chair, REDI Incentives Subcommittee
- II. Chapter 100 History and ABC Labs Project Summary Dave Griggs
- III. Key Points of Gilmore & Bell Chapter 100 PowerPoint Dave Griggs
- IV. Current Project Application and General Process..... Dave Griggs
- V. Project Presentation and Q & A.....Kraft Foods Group, Inc.
- VI. Estimated Fiscal Impacts Dave Griggs
- VII. Questions from Taxing District Representatives
- VIII. Next Meeting Process and Date



Regional Economic Development Inc.

Chapter 100 Taxing District Review Panel Contact Sheet

Kraft Foods Group, Inc. – Chapter 100 Project

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Regional Economic Development, Inc.

Chapter 100 Review Panel Meeting
June 26, 2015 – 1:30 p.m.

www.columbiaredi.com

Chapter 100 History

- Incentives review timeline began in 2002
- Boone County Chapter 100 Policy adopted October, 2005
- Policy Amended in 2007, 2009, 2011 to remain competitive for projects
- In 9+ years, only one company has applied for and been approved for Chapter 100
-ABC Laboratories, Inc.

ABC Laboratories Project

- ABC Labs applied for Chapter 100 in May 2006
- Taxing Districts approved, Boone County Commission approved July 2006
- 50% abatement for 10 years on \$15 million of a \$19.25 million project -- Expires Dec. 2018
- ABC reports jobs annually to Commission
- Performance Agreement in place that reduces abatement levels if jobs not created/retained
- 2014 – ABC paid \$225,000+ in property taxes

Some Key Points of Chapter 100

- Economic development tool – only way to get personal property tax exemption
- Not indebtedness of county, limited liability of county
- No abatement on existing property
- Terms of abatement can be set in Performance Agreement, such as minimum job retention levels.
- Clawbacks for failure to meet requirements

Current Project Application and General Process

- Ongoing discussions with existing employer with 25+ years in Columbia
- Discussions under NDA while corporate and local decisions being made
- Application received from Kraft Foods Group Inc.
- Company will present project and answer questions

General Process

- First meeting (June 26) of Review Panel to review application, assess community impacts, estimate fiscal impacts, ask questions
- Second meeting (July 10) will be to continue discussion on project, and potentially vote on forwarding to County Commission for further consideration (majority vote required)
- County Commission makes decision on issuance of the Chapter 100 Revenue Bonds

Chapter 100 Review Panel Meeting – Kraft Foods Group, Inc.

June 26, 2015

1:30pm

Committee Attendees:

Brian McCollum, Boone County
Jan Mees, Columbia Public Schools
Dorothy Carner, Boone County Library District
Laura Cravens, Boone County Family Resources
Bob McDavid, Mayor City of Columbia

Other:

Jonathan Sessions, Columbia Public Schools Board Member
Jim Smith, Boone County Library Board member

REDI Board and Staff:

Dave Griggs, REDI Incentives Subcommittee Chair
Todd Culley, Chair REDI Board of Directors
Stacey Button, REDI President
Bernie Andrews, REDI Executive Vice President

Meeting Minutes:

Meeting Called To Order by Dave Griggs at 1:32pm

Introductions were conducted. Dave gave an overview of the intent of today's Chapter 100 meeting, and directed participants to reference their information packet.

Chapter 100 History and ABC Labs Project Summary:

Dave Griggs provided history of Chapter 100, specifically the timeline of establishing the policy and Boone County's role. He explained the three (3) policy amendments, and shared that ABC Labs has been the single applicant since the inception of the Chapter 100 policy. Dave provided key points of the Chapter 100 policy, including the personal and property tax abatement process through revenue bonds. He also explained that there is no abatement on the taxes paid on existing personal and/or real property, and that the County has extremely limited liability on indebtedness, and there are terms of performance and/or clawbacks included in an agreement under Chapter 100. Dave indicated that Kraft Foods Group Inc. has submitted an application under the Chapter 100 Policy, and the goals for today are to assess the impact for the respective taxing districts and participants should ask any questions to ensure understanding.

Dave then introduced Mike Morgan who explained that Kraft is an \$18 billion corporation and he discussed their brands and products, as well as gave a brief history of the company and various plant locations. Matt Sims shared that he is the local plant manager and that they produce hot dogs. He leads 300 to 500 employees based on the time of year and how employment correlates to the grilling season.

He said the company has been around for 30 years and he spoke to the local workforce and tenure, and said the plant has three lines: CWP – aka continuous wiener process, ALKAR process, and the MEGA line. Mike shared that the plant makes no less than one million pounds of hot dogs every day. He also indicated that eleven native tongues are spoken at local plant, and that they are a committed workforce in the Columbia community manning four shifts each day.

Key Points of Gilmore & Bell Chapter 100 Power Point:

Dave introduced Patrick Hanlon and Linda Bonelli of Deloitte Tax LLP. Patrick explained how Chapter 100 works and cited the section in the information packet to follow. He said that Gilmore and Bell do 90% of the Chapter 100 bond projects, and that it's truly a "paper" exchange of funds, no money actually changes hands. It's a sale/lease back process and not widely understood, especially by foreign corporations, and Deloitte spent considerable time educating Kraft on the process for this particular project. It is a tax exemption process and the percentage amount is what they are here today to discuss. Jan Mees asked for clarification about what PILOT means. Dave explained that the company pays the County a lease payment in lieu of taxes. Linda and Dave further explained that the amount abated applies only to new investment and that there is no loss of the "existing" taxes being paid by the company. Mayor McDavid further clarified. Patrick explained performance measurement aspects, such as: job creation/retention levels, average wage level, number of jobs, etc. Mayor McDavid cited recent IBM issues in regards to employment levels with the state incentives and meeting performance measurements. Patrick went on to explain the procedure and that participants are here today as "step 1" of the process. Dave provided a simplified explanation that Chapter 100 is the method in which a County can offer exemption on personal and real property taxes. Patrick added that sales lease back is the actual method utilized to abate. Dave encouraged the participants to review at their leisure the Chapter 100 Policy located under the tab in the packet. Dave also shared that the Chapter 100 Policy allows for 50% abatement or more, and that Kraft has asked for a 75% abatement.

Current Project Application and General Process:

Dave introduced the next section and pointed to the Kraft cover letter in the information packet, and pointed out the specific requests by Kraft to the City of Columbia (i.e. four bullet points in their cover letter). Dave then asked Mike to discuss the project itself, costs, etc.

Mike highlighted the following project aspects: desire for Kraft to increase the quality of their product and company profitability, and said the company realized that significant investments could be made in the hot dog division to improve the company's position and profitability. He said it will be a \$100 million investment in capital in the Columbia facility and includes a building expansion, but no new land purchases. Most of the funds will be spent on machinery and equipment specifically for hot dog production. With this expansion, all of their hot dog production would move to the Columbia plant (currently 80% is located in Columbia). Kraft is requesting 75% abatement on real and personal property taxes through Chapter 100. Mike also added that Kraft was currently in the process of being bought by Heinz Foods with investment by Warren Buffet among others.

Project Presentation and Q&A:

Mayor McDavid asked if their request is approved when will the project be fully consummated. Mike responded the Heinz deal may indeed close before the bond documents are finalized for the Chapter 100 application. Mayor McDavid asked if Heinz made hot dogs? Mike responded no. Jan asked how long does it take to finalize bond documents? Dave explained the next steps in the process:

following a recommendation by this committee, then it goes to the County for a first read and then two weeks later a second read; then the bond process begins. Patrick indicated as quickly as 30 days. Bernie Andrews provided background on the ABC Labs timeline as related to bond issuance. Mayor McDavid asked who we are competing against for this project. Mike said there are eight (8) Kraft-owned USDA certified locations and that there is one other Kraft facility in the U.S. that manufactures hot dogs, but did not specify a location(s). Dave highlighted the local workforce average wage is \$39,000/year, and asked Mike to address anticipated job reduction with this plant expansion. Mike responded that they will cash flow 60% of the funds in 2015 and the remainder in 2016. When all equipment is installed and production consolidated, Kraft is expecting workforce to be reduced from 400 to 300 FTE's (Dave clarified that 100 is not the number of people, but rather the FTE's). Mayor McDavid re-confirmed that the majority of the project will occur this calendar year and Mike responded in the affirmative.

Estimated Fiscal Impacts:

Dave highlighted Kraft's investment in the project which totals \$113 million. Dave explained how the County Assessor would assess these improvements and appraisal. Dave pointed out the two spreadsheets in the packet, and specifically the amount of taxes paid out to each entity currently, and that there may be a slight difference than what is shown on the spreadsheets given the complexity of tabulating all the impacts. He explained each individual entity's real and personal taxes received and the utility improvement being unknown at this time as to where it may fall: either as real or personal property and these are abated differently, personal property would be abated for seven years (policy allows for 10 years) and normally 10 years on real property. The second sheet showed amounts for the school board only and indicates assessments based on years 1 through 7 as an example. Patrick confirmed Dave's assessment. The Mayor recommended a simpler model to explain publicly, showing it as a line item, i.e. "this year CPS receives X amount, and then show on the second line the amount if Kraft leaves the community and then add a third line showing 50% abatement and 75% respectively".

Questions from Taxing District Representatives:

Jan asked Mike how much of a surprise it was when you heard Heinz came into the picture? Mike said it was the least imaginable thing expected at Kraft. Laura Cravens asked if everything goes perfect and is approved, do you still have to layoff 100 people? Mike said yes, and Dave clarified that it is not 100 ppl – rather 100 FTEs. Jan asked if they were a union? Matt said no, adding the local workforce morale is extremely high and wages are very good. Mayor added there will be a decline, minimal all given, in workforce and not to the magnitude historically speaking as some other projects for which he gave examples. Jan asked when does this become public? Dave explained it's currently public in that the meeting has been posted, as will be the second meeting with this group and then it goes to the County as a Public Hearing. The County Commission will act on this same documentation. Dave indicated that it is expected that Kraft and possibly REDI will issue a press release in the immediate future. The Mayor asked that it goes out sooner rather than later. Jan emphasized that notion. Dave asked that the press release specifically address workforce attrition. Jan then asked about scheduling because her board does not meet again until August 20th for a special purpose and didn't anticipate this item to be brought forward at her regular board meeting until the second Monday in September. Jan pondered how the CPS Board can give input unless a special meeting is called.

Dorothy asked Matt and Mike about how this will change production at the plant? Matt responded that the workforce at the Columbia plant definitely wants this expansion to occur, and they currently have three big lines for packaging and it will allow them to put in larger ovens and the throughput will be bigger in the same amount of time so essentially through greater efficiency and

better technology and equipment. Mayor McDavid asked what is the absolute latest that they can act on this? Mike said he would have to get back on the specific date.

The Mayor clarified the committee's role is to provide a recommendation to the County Commission. Dave indicated that if this group does not recommend affirmatively then it will not go to the County for consideration. Bernie pointed out page 6 of the Policy. Mayor asked if this required a vote of the Council? Bernie and Dave said no, he casts the vote as the appointed voting member of the City Council.

Dave asked if there were any other questions. The Mayor clarified that if it is approved, there's no loss in taxes rather Kraft will pay more in taxes to each entity. Mayor McDavid emphasized that Kraft should provide a press release as soon as possible. Dave agreed. Mike agreed to follow up on that request. Jan cited a concern that when the press release is distributed that some local employees may worry that they will be the one(s) to lose their job(s). Matt confirmed that internal communications will be critical to ensure understanding of how attrition will work through the plant consolidation process, and that they will more than likely let temporary employees go, not existing full-time employees.

Next Meeting Process and Date:

Dave encouraged participants to feel free to ask any questions of him or REDI staff before the next Meeting date which is tentatively set for July 10th.

Meeting Adjourned at 2:45pm.

CHAPTER 100 REVENUE BOND TIMELINE

JULY - SEPTEMBER 2002

A Canadian auto parts manufacturer considered Columbia as a location for a new manufacturing operation that would employ 200 people. The company located in another Missouri community that offered incentives, but indicated that had city and county leaders been able to offer virtually any sort of incentive, the company would have chosen Columbia as their new location.

AUGUST 2002

REDI received a Request For Information (RFI) from a consulting firm on Project Rain. Project Rain was a \$125,000,000 pharmaceutical manufacturing project that would employ 240 people, with more than 95 of the positions requiring college degrees. Columbia was only one of four cities in Missouri to receive the RFI and met all key objectives except "an incentive package responsive to Project RAIN's level of investment, quality of jobs, project specific needs and growth". Columbia was immediately eliminated from consideration due to our "no incentive" position.

FALL 2002

A national real estate brokerage firm asked REDI to provide information on suitable sites for a \$100,000,000 pharmaceutical operation. Although Columbia was eliminated from consideration, the request further reinforced that Columbia has garnered some attention as a potential location for large life science related projects.

NOVEMBER 2002

REDI Chair Dave Griggs convened a REDI Board Retreat to discuss the issue of incentives and educate the Board on what incentive programs are available in Missouri and which communities use them. The retreat attendees heard presentations from economic developers from other Missouri communities and a Kansas City law firm that specializes in incentive programs. As a result of the retreat, a REDI Incentives Subcommittee formed to study the various incentive options and make a determination whether any of these programs may be helpful to Columbia/Boone County's economic development efforts.

DECEMBER 2002 - DECEMBER 2003

Incentives Subcommittee members Dave Griggs, Charlie Digges, Jr., Paul Land, Richard Mendenhall and Joe Moseley, as well as REDI staff, met to discuss incentive issues. The committee looked at Enterprise Zones, Tax Increment Financing (TIF), Chapter 353 Tax Abatement, Chapter 100 Revenue Bonds and other incentive options as allowed by Missouri State Statutes.

MAY 2003

The City of Columbia released the findings of a citizen survey that asked a variety of questions. When asked about incentives, 65 percent of Columbia residents said they were either very supportive or somewhat supportive of using incentives to attract new businesses or to retain existing business.

DECEMBER 2003

The REDI Board received the Incentives White Paper from the Incentives Subcommittee. The recommendation from the subcommittee was that Chapter 100 Revenue Bonds were a good fit for Columbia/Boone County for reasons outlined in the Incentives White Paper. The REDI Board approved the Incentives White Paper and recommended that the Incentives Subcommittee present the paper to the Columbia Public Schools, City of Columbia and County of Boone. The proposal was also shared with selected plant managers of existing area manufacturing firms. Overall, plant managers were favorable of the program, and some felt that their company would possibly utilize the program to better compete for expansion opportunities within their corporations.

DECEMBER 2003

The Incentives White Paper was presented to the Boone County Commissioners in a work session. The Commission recommended that REDI forward the document to the City and the school system for review.

FEBRUARY 2004

The Incentives White Paper was presented to Columbia City Council in a work session. The Council recommended that REDI forward the document to the school system for review.

MAY 2004

The Incentives White Paper was presented to Columbia Board of Education.

AUGUST 2004

The REDI Incentives Subcommittee reviewed written Chapter 100 Revenue Bond policies from other Missouri communities including St. Louis, Kansas City, Platte County, Liberty, Warrensburg, Lincoln County and Clay County. The Incentives Subcommittee compiled a draft policy integrating the best aspects of those policies.

SEPTEMBER 2004

A first draft of the Chapter 100 Revenue Bond Policy was submitted to the Incentives Review Team, which included representatives of the taxing jurisdictions. The policy was discussed at a meeting that included all the representatives of the Incentives Review Team. Several changes to the policy were recommended.

OCTOBER 2004

After making changes discussed by the Incentives Review Team, REDI retained the services of Bond Counsel Nancy Lear of Gilmore and Bell, LLC to review the policy. After the policy was reviewed, it was again shared with the representatives of the Incentives Review Team and additional comments were solicited. Comments were received from one of the taxing jurisdictions, and those comments were incorporated into the policy. When no other comments were received from the other communities or taxing entities, the Incentives Subcommittee presented the Chapter 100 Revenue Bond Policy and Application to the REDI Board.

NOVEMBER 2004

The REDI Board of Directors reviewed and approved the Chapter 100 Revenue Bond Policy and Application and directed the REDI staff and REDI Incentives Review Team to present the policy to the Boone County Commission and the various cities in Boone County. Members of the Incentives Subcommittee presented the policy to the Boone County Commission at a work session.

DECEMBER 2004

Members of the REDI Incentives Subcommittee and REDI staff presented the Chapter 100 Revenue Bond Policy and Application to the Centralia Board of Alderman and the Centralia R-VI School Board.

JANUARY 2005

In three separate presentations, members of the REDI Incentives Subcommittee and REDI staff presented the Chapter 100 Revenue Bond Policy and Application to the Ashland Board of Alderman, the Hallsville Board of Alderman and the Ashland School Board, Southern Boone County Fire Protection District and other taxing entities. At a later meeting, the Centralia Board of Alderman approved the Chapter 100 Revenue Bond Policy.

MARCH 2005

After a 2-2 vote by the Hallsville Board of Alderman, the Hallsville mayor broke the tie with a "no" vote. Therefore, the Chapter 100 Revenue Bond Policy was not approved in Hallsville. The Ashland Board of Alderman voted unanimously in favor of the Chapter 100 Revenue Bond Policy. The Boone County Commission heard a first read of the Chapter 100 Revenue Bond Policy at a regularly scheduled commission meeting. The REDI Incentives Subcommittee Chair indicated that the only change from prior policies is that the word "PILOT" was removed from the policy and replaced with "grant payments", as the wording affects the school funding formula. Following discussion with REDI Incentives Subcommittee members, REDI staff and a member of the Columbia School Board, the commission spoke in favor of the policy but postponed a second reading until after the Columbia City Council considers the policy.

JUNE 2005

Members of the REDI Incentives Subcommittee and REDI staff met with the Boone County Commission in a regularly scheduled work session to discuss changing the county's Chapter 100 Revenue Bond proposal to include retention/expansion project only.

JULY 2005

A revised version of the Chapter 100 Revenue Bond Policy, which included the retention/expansion language, was read (first reading) and discussed by the Boone County Commission at a regularly scheduled meeting. At the REDI Board of Directors meeting, Co-Chair Dave Griggs gave a final report to the board, indicating that the research completed by the Incentives Subcommittee shows that Chapter 100 Revenue Bonds are the recommended incentive tool, should the governing bodies chose to implement them, for Columbia and Boone County. The board voted to forward the Chapter 100 Revenue Bond Policy to the Columbia City Council and Boone County Commission.

INCENTIVES WHITE PAPER

A Report from the REDI Incentives Sub-Committee

December 10, 2003

BACKGROUND

Traditionally, Columbia and Boone County have maintained a “no incentives” policy regarding economic development. Since the formation of REDI 15 years ago, that approach has worked relatively well. However, in 2002, Columbia/Boone County lost a desirable project – and approximately 200 jobs – to St. Joseph, Missouri. After the company announced their decision to locate in St. Joseph, they added that had city and county leaders here been able to offer some sort of incentive, the company would have chosen the Columbia/Boone County area as home to their manufacturing plant.

In an effort to better understand the incentives that companies look for, and how they could be used in Columbia and Boone County, REDI Board Chair Dave Griggs called a Board Retreat in the fall of 2002. Richard A. King of King Hershey Law Firm attended the retreat and gave a presentation on incentives. As a result of the retreat, a REDI Incentives Sub-committee formed to study the possible incentives that Columbia and Boone County leaders could utilize in future projects. Members of the sub-committee are:

Charlie Digges, Jr.	Dave Griggs	Paul Land
Richard Mendenhall	Joe Moseley	

In May 2003, the City of Columbia released the findings of a citizen survey that asked a variety of questions. In particular, citizens responded to two questions regarding economic development and using incentives to attract new businesses to the area. Questions and answers are as follows:

In general, how do you think the City's efforts to promote economic development in the community should change over the next five years?

Much greater	16.9%
Somewhat greater	37.5%
Stay the same	25.5%
Reduced	3.3%
Don't know	16.7%

In general, how supportive are you of having the city use incentives to attract new businesses and the expansion of existing business in Columbia?

Very supportive	27.2%
Somewhat	38.5%

Not sure 20.7%

Not supportive 13.6%

Fifty-four percent of the respondents indicated that efforts to promote economic development should be somewhat greater or much greater. Also, more than 65 percent of the citizens surveyed agreed that the city should use incentives to attract new businesses and help facilitate the expansion of existing businesses. While the survey showed significant support for incentive use, it did not set parameters as to what companies or types of projects would be eligible for the incentives. The purpose of this proposed incentive use plan is to establish parameters for incentive use and to help REDI:

- Encourage Columbia area businesses to continue to invest here,
- Attract investment from desirable companies,
- Retain and expand existing employer base, and
- Create new jobs.

HISTORY OF INCENTIVES

Municipalities have several tools available to them in order to meet the above goals and to remain competitive in an ever-changing business world. While the Missouri constitution prohibits the use of public funds for private purposes, an amendment passed in 1962 that allows for tax abatement for redevelopment to eliminate obsolete, decayed, or blighted areas. Most incentives used today are derived from that 1962 amendment.

Three tools this sub-committee took under consideration all related to the abatement or diversion of a *portion* of the *increased* property tax revenue for new or existing companies considering an expansion. Existing tools, set in place by the State of Missouri, that the City or County could use to implement tax incentives are:

- TIF (Tax Increment Financing),
- Chapter 353 Tax Abatement, and
- Chapter 100 Revenue Bonds.

TIF (TAX INCREMENT FINANCING)¹

Municipalities can only spend public funds for public purposes. If the costs to be funded are public improvements – such as roads, traffic signals or utilities – then the municipality has a variety of options as to how to finance those public improvements. If the costs to be funded are not public improvements – such as land acquisition costs or site development costs – then public funds can be used to finance those costs only if the governing body of the municipality finds that the site is a "blighted area" or a "conservation area," as

¹ Source: Gillmore and Bell, Attorneys at Law and Missouri Department of Economic Development

defined under Missouri law. TIF is a statutory procedure available to municipalities to encourage the redevelopment of these areas.

The Missouri TIF law authorizes the governing body of a municipality to adopt a redevelopment plan providing for the redevelopment of a designated area and to use TIF to fund the costs of redevelopment projects in the designated area. TIF involves the issuance of bonds or other obligations that are secured by a pledge of payments, in lieu of taxes, attributable to the increase in assessed valuation of taxable real property within the designated area resulting from redevelopment improvements, as well as a portion of the incremental sales taxes generated within the redevelopment area.

The theory of TIF is that by encouraging redevelopment projects, the value of real property in a redevelopment area should increase. When a TIF plan is adopted, the assessed value of real property in the redevelopment area is frozen for tax purposes at the current base level prior to construction of improvements. The owner of the property continues to pay property taxes at this base level. As the property is improved, the assessed value of real property in the redevelopment area increases above the base level. By applying the tax rate of all taxing districts having taxing power within the redevelopment area to the increase in assessed valuation of the improved property over the base level, a "tax increment" is produced. The tax increments, referred to as "payments in lieu of taxes," (PILOTS) are paid by the owner of the property in the same manner as regular property taxes. The PILOTS are transferred by the collecting agency to the treasurer of the municipality and deposited in a special allocation fund. In addition the county and city transfer 50% of all incremental sales and utility tax revenues to the treasurer of the municipality for deposit into the special allocation fund. All or a portion of the moneys in the fund can then be used to pay directly for redevelopment project costs or to retire bonds or other obligations issued to pay such costs.

The net effect of TIF is to permit a developer to use a portion of property taxes that otherwise would be paid on the completed project to repay all or a portion of the development costs, thereby reducing the net annual debt service on the completed project (and thus increasing the rate of return on the project). In this manner, future tax increases are not abated, but rather are used to fund costs of the project.

As defined by state statutes, eligible applicants include commercial or industrial redevelopment projects that create net new local taxes. Most TIF projects in Missouri have been for retail projects, such as the Galleria Shopping Center in St. Louis County. The project must demonstrate that a subsidy is required to make the project feasible. Redevelopment project costs include the costs of studies, surveys, plans and specifications, land acquisition, land preparation, professional service costs and fees, and construction costs of both public

and private improvements. Most TIF projects involve the development of public infrastructure to support a project, however, redevelopment of buildings is also typical.

If TIF is approved, a development agreement is executed, which may include specific expectations by the developer. The approved project's costs may be funded either by the issuance of revenue bonds (paid from the TIF increments) or other loans. In any event, the developer will typically either guarantee the loan or purchase the bonds. The developer may also fund the approved project costs and be reimbursed from the increments over an approved time period.

CHAPTER 353 TAX ABATEMENT²

Under Chapter 353 of the Revised Statutes of Missouri, real property tax abatement is available within "blighted areas". An urban redevelopment corporation is created under the general corporations laws of Missouri and, once created, it has the power to operate one or more redevelopment projects pursuant to a city-approved redevelopment plan.

The corporation must take title to the property to be redeveloped. Tax abatement is then available for a period of 25 years. During the first 10 years, 100% of the incremental real property taxes may be abated. During the next 15 years, up to 50% of the incremental real property taxes may be abated. Thus, the city may approve a redevelopment plan that provides for tax abatement for up to 25 years.

PILOTS may be imposed on the urban redevelopment corporation by contract with the city. Payments are made on an annual basis to replace all or part of the real estate taxes that are abated. Payments must be allocated to each taxing district according to their proportionate share of ad valorem property taxes.

As defined by state statutes, tax abatement under the Urban Redevelopment Corporation Law is only extended to real property that has been found to be a "blighted area" by the city. For purpose of 353 tax abatement, the term "blighted area" is defined as: *That portion of the city within which the legislative authority of such city determines that by reason of age, obsolescence, inadequate or outmoded design or physical deterioration, have become economic and social liabilities, and such conditions are conducive to ill health, transmission of disease, crime or inability to pay reasonable taxes.* Real property may be property found to be blighted even though it contains improvements, which by themselves do not constitute blight. Tax abatement may also be extended to a tract of real property, which by itself does not meet the definition of a blighted area if such tract is necessary to the redevelopment project and the area on the whole constitutes a blighted area.

² Source: Gillmore and Bell, Attorneys at Law and Missouri Department of Economic Development

The Urban Redevelopment Corporation must carefully plan when it takes title to real property to ensure that it maximizes the benefits of 353 tax abatement. The "25 years" starts to run as soon as the Urban Redevelopment Corporation takes title. Unless the current improvements on the real property have a significant assessed value, the Urban Redevelopment Corporation should not take title to the real property until the improvements to be made under the redevelopment project are completed. Until that time, title to the real property may be held by a related entity. The Urban Redevelopment Corporation may exercise the power of eminent domain to acquire any interest in any real property that is necessary to the development plan, provided that the city has granted the power of eminent domain to the corporation.

CHAPTER 100 REVENUE BONDS³

Municipalities are authorized, pursuant to Sections 100.010 to 100.200 of the Missouri Revised Statutes, to issue industrial development bonds (IDBs) to finance industrial development projects for private corporations, partnerships and individuals. The types of projects that can be financed with IDBs include the costs of warehouses, distribution facilities, research and development facilities, office industries, agricultural processing industries, services facilities which provide interstate commerce and industrial plants. The Missouri Constitution also authorizes such bonds to be issued for other types of commercial facilities. In connection with such projects, the bond proceeds may be used to finance land, buildings, fixtures and machinery.

There are two primary reasons to issue IDBs. First, if the bonds are tax-exempt, it may be possible to issue the bonds at lower interest rates than those obtained through conventional financing. Second, even if the bonds are not tax-exempt, ad valorem taxes on bond-financed property may be abated so long as the bonds are outstanding. Such tax abatement may result in a significant financial benefit to a company.

IDBs issued by a municipality do not require voter approval and are payable solely from revenues received from the project. The municipality applies the proceeds from the sale of the bonds to purchase, construct, improve or equip a warehouse, distribution or industrial facility. In exchange, the company promises to make payments that are sufficient to pay the principal and interest on the bonds as they become due. Thus, the municipality merely acts as a conduit for the financing.

The municipality and the company may determine that partial tax abatement -- but not full tax abatement -- is desirable. For instance, if bonds are issued to finance both real and personal property, but the municipality determines that tax abatement on the personal property is not appropriate, the company may agree to make PILOTS to the city or county under a grant agreement. The amount of PILOTS is negotiable; it could be an amount equal to the personal property taxes that would otherwise be assessed against the personal property if

³ Source: Gillmore and Bell, Attorneys at Law and Missouri Department of Economic Development

the project was not otherwise exempt from taxation, or it could be any other amount. In any event, the PILOTS would be payable by December 31 of each year, and would be distributed to the municipality and to each political subdivision in the same manner and in the same proportion as property taxes would otherwise be distributed under Missouri law.

In a typical IDB transaction, the company will convey to the municipality fee simple title to the site on which the industrial development project will be located (the municipality must be the legal owner of the property while the bonds are outstanding in order for the property to be eligible for tax abatement). At the same time, the municipality will lease the project site, together with all improvements thereon (including the project), back to the company pursuant to a lease agreement. The lease agreement will require the company, acting on behalf of the municipality, to use the proceeds of the bonds to purchase and construct the project. The company will be unconditionally obligated to make payments in amounts that will be sufficient to pay principal and interest on the bonds as they become due. Pursuant to a trust indenture, the municipality will assign to the trustee, for the benefit of the bondowners, its right to receive rental payments from the company under the lease agreement.

Revenue bonds do not require a public vote and do not have the general credit of the city as a guarantee. Since revenue bonds are merely a "pass through" (as the bonds are sold on the basis of the company's credit), there are four reasons that Chapter 100 Revenue Bonds may be a benefit:

- The interest received by the bondholders may be exempt from federal and state income taxes, if the project is eligible,
- Real estate of other assets may be exempt from some or all property taxes if structured as a lease to the company,
- The company may desire an "off-balance sheet" lease structure, with the city/county owning the facility. The lease could be structured as an "operating" lease under generally accepted accounting standards, and
- If the city/county owns the facility and purchases the building materials, the building material would likely be exempt from state and local sales taxes.

Any municipality proposing a Chapter 100 project for development shall first, by majority vote of the governing body of the city or county, approve the plan for the project. The plans should include the following information pertaining to the proposed project:

- A description of the project,
- An estimate of the cost of the project,

- A statement of the source of funds to be expended for the project,
- A statement of the terms upon which the facilities to be provided by the project are to be leased or otherwise disposed of by the municipality, and
- Such other information necessary to meet the requirements of sections 100.010 to 100.200.

INCENTIVES SUMMARY

In summation, Mr. King stated that no city or county would stand to lose anything by implementing any of these incentive tools, in that the current tax base can be preserved and new development stimulated with any of these tools. The sub-committee feels strongly that any incentive used or offered should not have a negative impact on the current tax revenue or taxing entity. The incentives proposed in this paper only *defer*, for a defined period of time, future tax revenues in projects that benefit Columbia and Boone County.

Based upon these available tools, the sub-committee recommends that currently, the best incentive “fit” for Columbia and Boone County is Chapter 100 Revenue Bonds. These bonds are true incentives to the types of companies that REDI works with and have been used in many high-profile location projects in the state of Missouri in the last several years. Unlike Chapter 100 Revenue Bonds, TIF and Chapter 353 both require blight. While REDI’s present inventory of developable sites do not contain a blighted area, future projects may consider blighted property and would be well-served by Chapter 353 or TIF incentives.

COLUMBIA/BOONE COUNTY CRITERIA FOR INCENTIVES

First, the REDI Incentives Sub-committee studied recent Kansas City and Platte County, Missouri policies, which clearly outline a Chapter 100-based incentive program. These types of incentives are feasible and demanded by the types of projects REDI works with. The main difference between their (Kansas City and Platte County) programs, and the ones outlined in this document is that this sub-committee raised the minimum investment criteria. The minimum amount of Chapter 100 Revenue Bond issuance for an existing business is suggested at \$7.5 million versus \$15 million for a new business to the city or county.

On average, REDI works with approximately 100 valid prospects each year. Using the parameters suggested by this committee and the nature of previous prospects, REDI staff projects that less than ten percent of all prospective companies might meet the minimum criteria for the incentives proposed in this plan, in any given fiscal year.

New or existing companies must meet certain criteria to be considered for Chapter 100 Revenue Bonds, Chapter 353, and TIF. In addition to requirements laid out in the Missouri State Statutes, other factors to be considered include how much investment the company plans to make in the community and the net positive

impact to the tax base, as well as the overall economic impact of the project. Taken from the Kansas City and Platte County documents, the following statements could be used by City of Columbia and Boone County leaders as additional criteria to adopt an incentive policy:

- Substantial increase in job creation and/or retention of a substantial number of existing employees,
- Real and personal property investment,
- Average wages of present/future employees,
- Financial strength of the business,
- Potential for future expansion,
- General environmental impact on the area, and
- Evidence of the need for the Chapter 100 Bond in recruitment projects (i.e., a “but for” that demonstrates competition from another state and/or city).

It is important to note the need for incentives among our existing industries. For example, Columbia and Boone County are home to many branch manufacturing plants. For a branch plant to increase their product line, therefore invest more in the community and employ more Mid-Missourians, the local plant must compete with other facilities within their company for expansion opportunities. Our local plant must prove that it's competitive; that it's the lowest-cost choice for an expansion project. All of Columbia's branch plants face these challenges. If REDI can offer incentive tools to existing businesses as they compete within their own company for projects, it will result in more jobs and an increased tax base for companies that have already proven themselves as good corporate citizens and stable employers for local residents.

WHY IS THERE A NEED FOR AN INCENTIVES POLICY?

A very short amount of time elapses from the time a company contacts REDI for information regarding available site and/or buildings and incentives and the time the company makes a decision as to where to locate a multi-million dollar facility. If parameters are set and a program is in place, REDI staff, after asking just a few questions of the prospect, will know whether or not the company qualifies for Columbia/Boone County's available incentives. The time to consider incentives is not when a prospect is waiting for an answer. If there is an established policy in place, REDI staff will have the ability to answer the prospect's questions quickly and effectively. Even with a policy in place, each individual project request to use incentives would still require approval by the appropriate public entity.

WHAT ARE THE NEXT STEPS?

The role of the Incentives Sub-committee has been to review the use of incentives in local economic development efforts. After a review of incentive use in other Missouri communities, and after a review of


existing incentive programs allowed by Missouri statutes, the sub-committee has determined that there are cases where the use of incentives to attract or retain quality employers is warranted. In addition, there will be future projects that will be deemed to be a good fit for the Columbia area that will request incentives. A response of “absolutely no incentives” will more than likely portray a lack of interest in obtaining the project, and could hamper efforts to attract some of the larger capital-intensive life science and technology driven projects. A written policy on the use of incentives will allow REDI to respond quickly and professionally if a company does not meet the thresholds, and to compete for quality projects that do meet the thresholds.

REDI has no authority to implement an incentive program. The incentives suggested in this document require approval by the City of Columbia and/or Boone County and other affected taxing entities such as school districts, fire protection districts, and library boards.

The purpose of this document is to encourage the cities, counties, and taxing jurisdictions to discuss whether they will support the use of incentives for economic development efforts in certain projects that meet the qualifying standards. If the City of Columbia and the effected taxing jurisdictions feel that there may be cases where incentives would benefit the community, the incentive subcommittee would suggest the creation of a written policy and formulation of basic guidelines by a group that includes representation of each of the entities. The written policy and guidelines will then be presented to each of the groups for approval.

If Columbia and Boone County, along with the taxing jurisdictions, are able to articulate an incentive policy, this will allow REDI staff to discuss possible incentives with projects that are deemed to be a good fit for our area, and allow them to clearly state that no incentives are available for projects that do not meet the agreed-upon guidelines. Even if a project is deemed eligible, the governing body must still approve the incentive on a per project basis.

There are numerous economic opportunities for Columbia and Boone County. REDI staff is fortunate to have a long list of local assets to use in their marketing material and the incentives suggested in this document will only add to that list. The REDI Incentives Sub-committee asks that the school districts and other taxing jurisdictions, as well as the Columbia City Council and the Boone County Commission, take into serious consideration the economic development tools given to municipalities by state statutes, and the positive impact they can have on the future of Columbia and Boone County. The sub-committee requests that the REDI Board review and endorse this proposal, then present it to city, county, and taxing jurisdiction for approval to ensure the economic vitality of Columbia and Boone County for future generations.



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Chapter 100 Bonds

November 6, 2008

Jim Caldwell

Gilmore & Bell, P.C.

2405 Grand, Suite 1100

Kansas City, Missouri 64108

Phone: (816) 221-1000



Chapter 100 Bonds

➤ Bonds issued by cities/towns/villages and counties under Sections 100.010 to 100.200 for industrial development purposes

➤ General Obligation Bonds:

- Secured by full faith and credit and taxing power of issuer
- Amount limited to 10% of assessed valuation
- Requires 2/3rds voter approval
- 20-year term limit

Chapter 100 Bonds

► Revenue Bonds:

- Payable solely from revenues received from the project being financed
- Not indebtedness of issuer; limited liability
- Amount not limited by assessed valuation
- Does not require voter approval
- Term not limited by law

Chapter 100 Bonds

➤ Types of Projects that can be financed:

- Industrial plants
- Warehouses and distribution facilities
- Research and development facilities
- Agricultural processing industries
- Service facilities which provide interstate commerce
- Commercial facilities
- Office industry

Chapter 100 Bonds

➤ Office industry:

- Regional, national or international headquarters
- Telecommunications operation
- Computer operation
- Insurance company
- Credit card billing and processing center

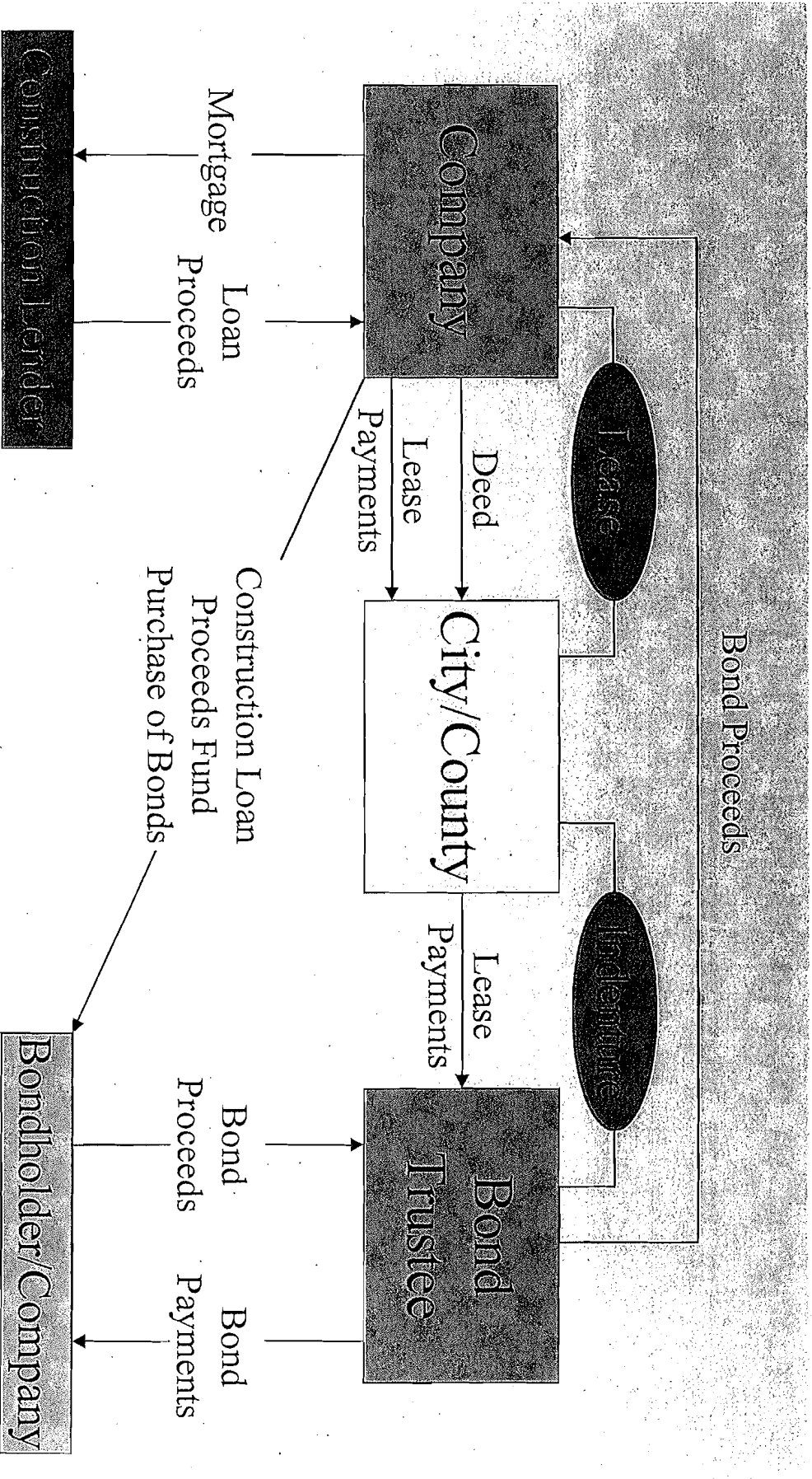
Chapter 100 Property Tax Exemption

- Property owned by cities and counties is exempt from real and personal property taxation (Art. X, Sec. 6, Mo. Const.; Section 137.100(2))
- Chapter 100 is the only way to get personal property tax exemption
- Property tax exemption requires title to the property financed be held by the city or county

Chapter 100 Structure

- At closing, company conveys property to city/county
- City/county leases property back to company
- City/county issues bonds and proceeds are used to pay or reimburse company for project costs.
- Company makes lease payments under lease in amounts sufficient to pay principal and interest on bonds
- Title conveyed back to company when bonds paid

Chapter 100 Structure



Chapter 100 Property Tax Exemption

- ▶ Although property of city/county is exempt from property taxation, the Mo. Supreme Court has held that the company's leasehold interest is taxable to the extent that the economic value of the lease is less than the actual market value
- ▶ If lease payments under the lease agreement equal the actual debt service on the bonds, the leasehold interest has no "bonus" value and the project should be exempt from property taxation

Chapter 100 PILOTS

- Full tax abatement is rare
- Company is normally required to make payments in lieu of taxes (PILOTs)
- Percentage and length of property tax abatement is subject to negotiation with city/county.
- Typically no abatement on existing property
- Abatement may be limited to real or personal property or can include both

Chapter 100 PILOTS and Clawbacks

- Terms of abatement often set forth in a PILOT or Performance Agreement
- Other requirements often imposed:
 - Minimum job creation and/or retention levels
 - Minimum average compensation
 - Minimum investment
 - Infrastructure improvements
- Clawbacks for failure to meet requirements

Chapter 100 Procedural Requirements

➤ City/County must prepare plan for the project:

- Description of the project and estimate of cost
- Statement of source of funds
- Statement of the terms of the lease
- Statement identifying each taxing jurisdiction
- Most recent assessed value of property
- Cost-benefit analysis showing impact on each taxing jurisdiction
- Description of any PILOTS and how to be distributed

Chapter 100 Procedural Requirements

▶ Chapter 100 Plan:

- Company may reimburse city/county for actual costs of issuance of bonds and administering the plan
- Remaining amounts paid by company to be disbursed by city/county treasurer or financial officer as PILOTS to taxing jurisdictions
- Prior to approving plan, city/county must provide not less than 20 days notice to taxing jurisdictions inviting them to submit commits to governing body which “shall be fairly and duly considered”

Chapter 100 Sales Tax Exemptions

➤ Sales tax exemptions:

- Tangible personal property and materials to construct, repair or remodel facilities of city/county if purchases are related to entity's "exempt functions and activities" (Section 144.062; 1996 DOR private letter ruling okays use)
- Machinery and equipment to establish new or expand existing manufacturing, mining or fabricating plants if used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for final use or consumption (Section 144.030.2(5))

Chapter 100 Sales Tax Exemptions

➤ Sales tax exemptions:

- Sales and leases of tangible personal property under Chapter 100 by any city/county if certified by the Department of Economic Development **before** project announced or property purchased (Section 144.054.3)
- Department requirements:
 - Competing state (state/local incentive proposal required)
 - Above-average wages (with benefits) or distressed or blighted area
 - Local incentives commensurate with state incentives
 - Positive state fiscal benefit
 - Prior City/County approval of exemption

Chapter 100 Issues

➤ Competitive bidding:

- Section 100.170 requires contracts to be let on competitive bidding to lowest and best bidder
- But Mo. Supreme Court has held this provision does not apply to projects financed by industrial revenue bonds payable solely from revenues of the improvements and not from general funds of the issuer (*Wring v. City of Jefferson*, 413 S.W. 2d 292 (Mo. Banc 1967))

Chapter 100 Issues

► Prevailing wages:

- Cities/counties required to pay prevailing wage rates on “public works”
- But Mo. Court of Appeals (Western District) has held that if a city’s involvement in a project is limited to the issuance of industrial revenue bonds as a sponsor rather than a direct participant, workers were not employed “by or on behalf” of the city (*State v. City of Sedalia*, 629 S.W. 2d 578 (Mo. App. 1981))

Tax-Exempt Chapter 100 Bonds

- Property tax abatement
- Added benefit of financing at tax-exempt rates
- Lower overall financing costs balanced by higher up-front transaction costs and ongoing compliance requirements

Tax-Exempt Chapter 100 Bonds

- Small issue bonds for manufacturing facility:
 - Facility used to manufacture or produce tangible personal property (including processing resulting in a change in condition of property)
 - Assembling and fabrication usually is manufacturing
 - Mining, farming and fishing are **not** manufacturing
 - Manufacturing usually must be “primary focus of activity conducted at the financed facility”

Tax-Exempt Chapter 100 Bonds

- \$10 million maximum principal amount (additional costs financed with taxable bonds or equity)
- 95% of proceeds must be spent on acquisition, construction or improvement of land or depreciable property
- Not more than 25% of proceeds may be spent on land
- Used equipment cannot be financed except when acquired with an existing building
- If existing building and related equipment are financed, at least 15% of proceeds (excluding amount used to acquire land) must be spent on rehabilitation expenses within 2 years after the later of date facility acquired or date bonds issued

Tax-Exempt Chapter 100 Bonds

- Core manufacturing (part of facility where manufacturing occurs) versus ancillary facilities
- Not more than 25% of proceeds may be spent on “ancillary facilities”:
 - office space
 - space for short-term warehousing of raw materials incidental to production
 - space for temporary warehousing of finished product
 - on-site laboratory to test manufactured products or experiment with different materials
 - loading docks or rail spurs to unload raw materials or load finished product
 - forklifts or similar equipment
 - employee parking lots
 - separate room stocked with samples to show buyers
 - employee lunch rooms, locker rooms and bathrooms

Tax-Exempt Chapter 100 Bonds

➤ Capital Expenditures Limitations

- \$20 million capital expenditures limitation during 6-year period beginning 3 years before bonds issued and ending 3 years after issuance (applies only if bonds issued exceed \$1 million)
- Capital expenditures include principal amount of bonds plus expenditures by a “Principal User” of the facility or a “Related Person”
- Capital expenditures counted are those within the city or the county where the facility is located
- Bonds become taxable on date capital expenditures exceed \$20 million

Tax-Exempt Chapter 100 Bonds

➤ Other federal tax law limitations:

- \$40 million limit on all tax-exempt bonds nationwide
- Average maturity of the bonds may not exceed 120% of the economic life of the project
- Not more than 2% of bond proceeds may be used to pay costs of issuance
- Bonds may not be federally guaranteed
- Bonds not tax-exempt while held by borrower

Tax-Exempt Chapter 100 Bonds

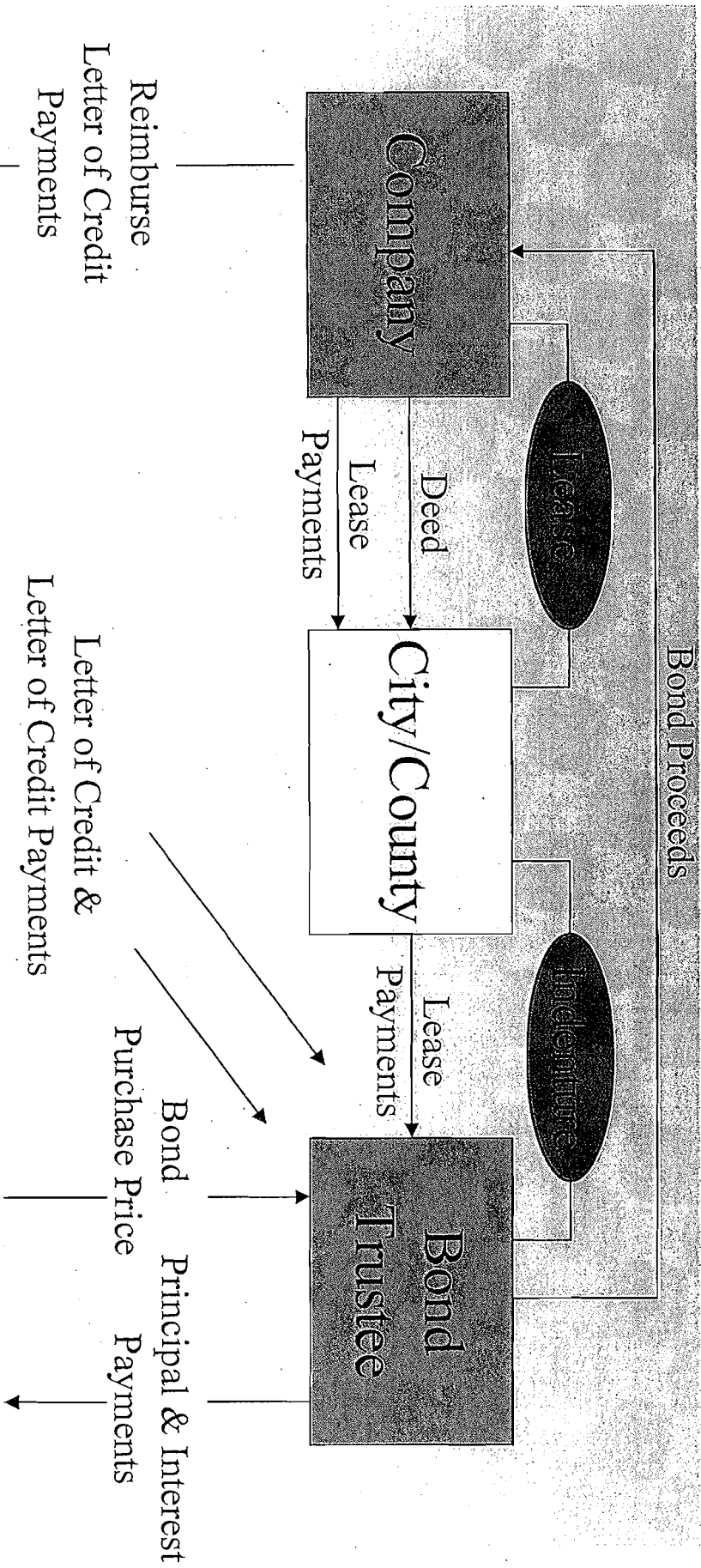
➤ Other federal tax law requirements:

- Resolution of intent from bond issuer to establish ability to be reimbursed from bond proceeds
- Bond issuer must seek allocation from Department of Economic Development from state's volume cap (\$499,665,275 for 2008)
- Rebate investment earnings exceeding interest paid by borrower on bonds (6- and 18-month exceptions)
- Alternative Depreciation System required

Tax-Exempt Chapter 100 Bonds

- Private placement with bank or institutional investor
- Public offering with investment banker as underwriter
 - Borrower with credit rating
 - Bank with credit rating issues a letter of credit drawn upon to pay bonds and borrower reimburses bank
- Fixed interest rate versus variable interest rate
- Lower overall financing costs balanced by higher up-front transaction costs and ongoing compliance requirements
- IRS regularly audits

Tax-Exempt Chapter 100 Bonds



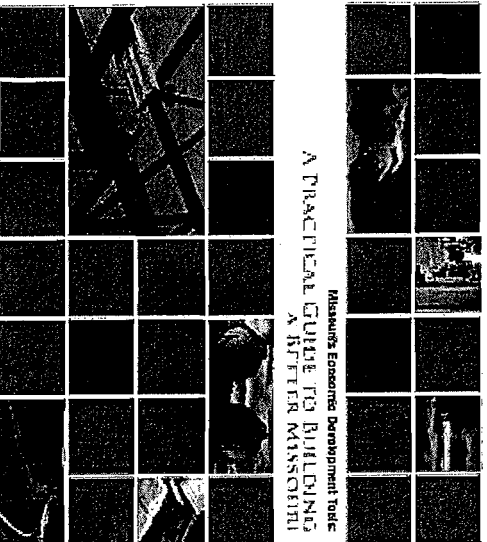
Letter of Credit Bank

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Tax Exempt Bond Fund

Finance Guide

Chapter 100 Bonds and other economic development tools:



<http://www.ded.mo.gov/BDT/00pnaypages/Research%20Toolbox/Finance%20Guide.aspx>

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CHAPTER 100 POLICY

BOONE COUNTY, MISSOURI

STATEMENT OF PURPOSE

This policy is adopted in an effort to attract life sciences, related high tech companies or other basic companies as defined in the Eligibility Qualifications section, all of which would bring or retain significant new capital investment and/or create high tech, high skilled, high paying employment opportunities in the County of Boone. This Chapter 100 Policy will be used as an economic development tool only when absolutely necessary due to competitive situations. Geographically, the County of Boone Chapter 100 Program described in this Chapter 100 Policy is available at any location inside the County of Boone. The actual site selection process is governed by the individual needs of the company/project. The applicant understands that the Chapter 100 Revenue Bond approval process is public in nature and that information provided by the applicant will be open material and subject to public review.

The issuance of revenue bonds under Chapter 100 of the Missouri Revised Statutes ("Chapter 100") is one tool available to the County of Boone to encourage economic development. Chapter 100 authorizes the County of Boone to issue bonds for "the purchase, construction, extension and improvement of warehouses, distribution facilities, research and development facilities, office industries, agricultural processing industries, service facilities which provide interstate commerce, and industrial plants, including the real estate either within or without the limits of such municipalities, buildings, fixtures and machinery." Article VI, Section 27(b) of the Missouri Constitution also allows revenue bonds to be issued for "commercial" purposes, but this policy excludes retail projects. In a Chapter 100 transaction, the assets are owned by the County of Boone and usually leased to the beneficiary company. The revenue bonds are payable solely from revenue (usually rentals) received from the project (the beneficiary company is the underlying credit on the bonds), and the revenue bonds are not a general obligation of the County of Boone. The County of Boone will accept no credit risk in issuing bonds for the proposed project. The revenue bonds may be secured by a mortgage on the project. Because the County of Boone holds title to the project, the project is exempt from real and personal property taxation (although the leasehold interest may be subject to taxation if it determined that there is a "bonus value" under the lease). Although a project is 100% exempt from real and personal property taxes, a negotiated "grant" payment of at least 50% from the beneficiary company shall be made to all impacted taxing jurisdictions. The Boone County Commission may designate an economic development project as a "critical or substantial benefit project". Projects so designated may qualify for additional flexibility under this policy as determined by the Boone County Commission in consultation with REDI and the impacted taxing entities as defined in this policy. The term all "impacted taxing jurisdictions" may include, but is not limited to, fire protection districts, library districts, road districts, etc, in addition to city, school and county. The intent of this

policy is not to exclude any impacted taxing entity. The beneficiary company will enter into an agreement with the County of Boone pursuant to which it agrees to make “grant” payments or equivalent contributions to the County of Boone and all other impacted taxing jurisdictions as detailed in the following Eligibility Qualifications.

The State of Missouri already allows sales tax exemptions for machinery and equipment to establish new or expand existing manufacturing, mining or fabricating plants if used directly in manufacturing, mining or fabrication of a product which is intended to be sold ultimately for final use of consumption. Other possible Boone County Chapter 100 Revenue Bond sales tax exemptions are described below:

Sales tax exemption on purchases of tangible personal property and materials used to construct, repair, or remodel facilities under the Boone County Missouri Chapter 100 Policy may be granted if the project:

- 1) Has been offered competing incentive proposals
- 2) Pays wages above the average county wage
- 3) Has committed state incentives commensurate with local incentives
- 4) Provides a positive County Impact
- 5) And receives prior approval of the county and the impacted taxing entities as detailed in this policy.

To receive sales tax exemption on non-manufacturing tangible personal property not otherwise defined in this policy, the qualifying project must have been determined to meet the eligibility criteria as established by the Missouri Department of Economic Development, and receive certification of Missouri Department of Economic Development project sales tax exemption.

The Commission of the County of Boone is under no obligation to approve any requested incentive. The County of Boone must balance its goal of fostering a healthy business climate with the objective of maintaining a high quality of life.

ELIGIBILITY QUALIFICATIONS

1. Life Sciences and Technology Related Companies

The term “life sciences”, as it relates to this policy, is similar to the University of Missouri-Columbia’s interdisciplinary approach. Bringing together six schools and colleges (the College of Agriculture, Food and Natural Resources; the College of Arts and Sciences; the College of Engineering; the College of Human Environmental Sciences; the School of Medicine and the College of Veterinary Medicine), the University of Missouri focuses on research and education regarding:

1. The supply and quality of food
2. Prevention and treatment of disease

3. Protection and improvement of our environment

Other sources define “life sciences companies” as those in the fields of biotechnology, pharmaceuticals, biomedical technologies, life systems technologies, nutraceuticals, cosmeceuticals, food processing, environmental and biomedical devices.

Simply put, “life sciences” generally encompasses all sciences that have to do with organisms (plants, animals and human beings).

2. Basic Sector Employers

The Basic Jobs Sector is also referred to as the Primary or Contributory Sector. This Sector is made up of industries that contribute or import money into a local economy. Basic Employers; sell or export their products or services outside of the area and are not dependent upon local customers, import new money into the community and have greater potential to create spin-off jobs. Manufacturing firms, regional or corporate offices, research and development firms and warehouse and distribution companies meeting capital investment criteria and providing jobs above the county average wage.

Applicants must meet the following minimum amount of capital investment:

- New Companies
 - A life sciences, related high tech business, basic employers and other eligible companies as defined in the eligibility section new to the municipality - \$10 million new minimum capital investment.
- Existing Companies
 - A business currently located in the County of Boone - \$5 million new minimum capital investment for the purchase, construction, extension and improvement of warehouses, distribution facilities, research and development facilities, office industries, agricultural processing industries, service facilities which provide interstate commerce, and industrial plants, including the real estate either within or without the limits of such municipalities, buildings, fixtures and machinery.
- Manufacturing Reinvestment Projects
 - To encourage new capital investment in vacated, or threatened to be vacated, manufacturing facilities for companies investing at least \$3 million in a Boone County manufacturing building. The company must create or retain at least 50 jobs.
- Project must locate or expand in the County of Boone.
- Percentage of grant payments shall be at least 50% of the normal tax revenues generated from real and

personal property taxes, during the incentive period, which shall not exceed 10 years. Annual grant payments may be set up on a variable payment schedule, but shall total at least 50% of the normal tax revenues during the incentive period.

- At the end of the incentive period, which shall not exceed 10 years, the applicant will make grant payments equal to 100% of the normal tax revenues for real and personal property until the real and personal property returns to the tax roles.
- Either real and/or personal property investment is eligible for the County of Boone Chapter 100 Program.
- On personal property, the incentive period will equal the depreciable life of the asset, but cannot exceed 10 years.
- Replacement of equipment financed under a previous Boone County Chapter 100 Bond issuance is not eligible.
- Grant payments are due on the same date that personal and real property taxes are due in Boone County. Late payments will be dealt with using the County's existing late fee schedule. Grant payments will be determined each year based on the levy

3. Data Center Projects (NAICS 2007-Code 51820)

Data Center Sector Projects consist of establishments that create large investments in both real property and personal property. Data Center Sector Projects may not employ large numbers of employees, but the employees are generally paid a wage significantly greater than Boone County or State of Missouri average wages. Data Centers may be single user (enterprise) or co-location facilities (multiple tenants). These establishments also create an opportunity for other related establishments to locate in close proximity to the data center operation, generally to provide support services to the data center operation.

Data Centers generally require large amounts of redundant electricity, telecommunications and water for daily operation.

Community benefits from data center locations include substantial real property tax payments, sales tax revenue from utilities, substantial construction materials and payroll investment. An Economic Impact Statement shall be prepared for each proposal which illustrates current real estate taxes on subject property and the projected real estate taxes based upon the proposed investment for consideration by the taxing entities and the Boone County Commission.

Competition to locate data centers, as indicated by our neighboring states, established policies, requires

an aggressive Chapter 100 policy allowing for abating up to 100% of personal property and sales taxes on computer and computer-related equipment purchased utilizing the Chapter 100 Bond for a period of up to, but not to exceed 20 years. This policy will also allow for consideration of the utilization of some portion, not to exceed 50% of real estate taxes for site and project infrastructure required to successfully locate the business prospect in Boone County. The final abatement term and benefits will be as negotiated by the County on a project by project basis.

The County will request a fee for the abatement of Personal Property Taxes to administer the abate program. Fee to be negotiated with the company.

Applicants must meet the following minimum qualifications:

- Qualify for the City of Columbia Transmission Service Rate (Ordinance B 41-10)
- Real Estate must generate substantial tax revenue when compared to the existing taxes collected on the subject property.

If the governing body of the County of Boone approves the application for a Chapter 100 transaction, the applicant shall agree to follow all current zoning and development regulations and processes once it is located in the County of Boone. Applicant's signature on application shall guarantee that applicant agrees to acknowledge and comply with all current zoning and development regulations and processes.

The applicant must demonstrate that the project will not occur (e.g., the business will not locate in the County of Boone or an existing business will leave or will not expand or reinvest in the County of Boone) or that the project will occur only on a significantly smaller scale or the project will not be as financially stable but for the tax relief. The company must include documentation to justify their request for the use of Chapter 100 Revenue Bonds. For a company with locations only in Boone County, the applicant should submit evidence of competing offers from other states or localities.

COST BENEFIT ANALYSIS

All County of Boone Chapter 100 Program applications will include a Cost Benefit Analysis, which shall include, but not be limited to:

- A report prepared by the Assessor of the County of Boone and forwarded to the Collector of the County of Boone explaining the amount of expected increased property tax revenue to the County and

all impacted taxing jurisdictions as a result of the project. This analysis shall include expected property tax revenue to all impacted taxing jurisdictions compared to the amount of the proposed property exemption.

- The assessor and the applicant will mutually agree to a depreciation schedule for all assets that are a part of the Chapter 100 Bond issuance.

COMMUNITY IMPACT STATEMENT AND FUNDING CONSIDERATIONS

A Community Impact Statement shall be generated by the applicant to aid the County Commission of the County of Boone in evaluating the issuance of Chapter 100 revenue bonds. A Community Impact Statement shall be performed on all Chapter 100 projects. The intent of the Community Impact Statement is to provide the County Commission of the County of Boone with a holistic picture of the project's impact. Upon receipt of a Chapter 100 bond application, the County of Boone may ask the applicant to provide additional information.

REDI staff will review issues involved with development of the project and share pertinent information with authorities of all impacted taxing jurisdictions. The Boone County Commission, in conjunction with REDI, will establish a Chapter 100 Review Panel consisting of a representative of each taxing jurisdiction impacted by the specific Chapter 100 proposal, before any formal request is submitted to the County of Boone. The review panel shall consist of those taxing entities providing direct services to the impacted site. The representative of the taxing jurisdiction shall be the chief elected official, chief appointed official, executive director, or officially designated representative of the taxing jurisdiction. After review of the preliminary project information by the review panel, a majority vote of the review panel is required before the applicant submits a formal application to the Boone County Commission. Upon completion of this review, impacted taxing entities may also submit a response form projecting the impact of the proposed project on said taxing jurisdictions during the requested abatement period. This report will be a part of the Community Impact Statement submitted to the County Commission of the County of Boone as part of the final approval process. The review and report of impacts by the taxing jurisdictions will be made in a timely fashion as determined by a mutually agreed upon timetable.

The applicant's responses relating to the following considerations will be considered in determining whether the use of Chapter 100 revenue bond financing will be pursued:

1. Employment Impact – In evaluating the employment potential of a given enterprise, the following will be taken into consideration:
 - a. Number of additional employees and number of employees retained due to the expansion.

- b. Number of expected additional residents to the County as a result of the project.
 - c. Skill and education levels of such employees.
 - d. Range of salaries and compensation of employees. The company's average wage for the project will be measured against the average Boone County wage as published annually by the Missouri Department of Economic Development.
2. Financial strength of the beneficiary company.
3. The impact of the project on schools, existing businesses and infrastructure.
4. Anticipated revenues and tax generation as a result of the project.
5. Quality of life concerns (the impact of new business on the region).
6. Compatibility of uses/zoning issues (due deference is given to the participating municipality), including evidence of applicant's compliance with all current development processes and procedures in the County of Boone and the potential of the beneficiary company to be willing and able to comply with all land-use and zoning requirements and building codes to operate the facility.
7. Willingness of beneficiary company to accept "clawbacks," or base requirements on employment, wages and penalties for breach of agreement as determined through negotiation.
8. Extent to which new or expanded business will compete with existing business in the area, including the potential impact on other existing employers.
9. Discussion of the impact of any relocation of the applicant within the County.
10. The beneficiary company's willingness to address community impacts caused by the scope of the proposed project.
11. Potential for future expansion of the project.
12. General environmental impact on the area using current local development standards for environmental assessments.
13. The applicant must demonstrate that the project will not occur (e.g., the business will not locate in the County of Boone or an existing business will leave or will not expand or reinvest in the County of Boone) or that the project will occur only on a significantly smaller scale or the project will not be as financially stable but for the tax exemption.

14. The applicant is strongly encouraged to maintain a payroll account with a financial institution with a physical location in Boone County.

APPLICATION FEES AND PROCESSES

All costs and fees are borne by the beneficiary company or developer seeking to use Chapter 100 financing. A \$1,000 non-refundable pre-application fee will be collected by REDI. The beneficiary company or developer seeking to use Chapter 100 financing will be required to execute a predevelopment agreement. Such agreement shall provide for the payment of costs and attorneys' fees incurred in connection with any Chapter 100 project. If Chapter 100 Bonds are issued, the applicant will provide to REDI and Boone County employment, wage and other information needed to determine compliance with the Boone County Chapter 100 Policy on an annual basis.



May 5, 2015

Mr. Bernie Andrews
Executive Vice President
Regional Economic Development Inc.
500 East Walnut, Suite 102
Columbia, MO 65201

RE: Kraft Foods Group, Inc. Chapter 100 Application

Dear Mr. Andrews:

On behalf of Kraft Foods Group, Inc. ("Kraft") attached please find an application for support under the Chapter 100 program. As outlined in the application, Kraft is contemplating the investment of \$100 million and retention of at least 350 full-time jobs to modernize and increase capacity at our Columbia, Missouri facility located at 4600 Waco Road.

As discussed previously in our meetings and communications leading up to this application, local support is an important consideration when making decisions related to investments in our production facilities. Towards that end, we are requesting Chapter 100 real and personal property tax abatement with terms of a 75% abatement for a period of 10 years. In addition, our leadership has requested that we memorialize the verbal commitments made during our onsite meetings through a Memorandum of Understanding. Our understanding is that additional project support would include:

- Installation of traffic signals and creation of a new turn lane on Waco Road through collaboration with Missouri Department of Transportation
- Smoothing of the grade at the Waco intersection, which would benefit Kraft, as well as other companies in the area
- Expedited process for project permits and any potential reduction of fees, where applicable
- Establishment of dual-feed electric service at the Waco facility

If you have any questions, or need clarification of any of the above issues, please contact myself at (847) 646-7536 and mmorgan@kraftfoods.com or Patrick Hanlon at (314) 342-3179 and phanlon@deloitte.com.

Very truly yours,

Michael Morgan
Director, Supply Chain Strategy

THE COUNTY OF BOONE, MISSOURI

APPLICATION FOR THE ISSUANCE OF CHAPTER 100 REVENUE BONDS

Please attach additional pages when necessary. All fields required.

General Information

Kraft Foods Group, Inc.

Applicant (Firm Name)

March 27, 2015

Date of Request

Three Lakes Drive

Firm Address

Northfield

City

IL

State

60093

Zip

847-646-7536

Telephone Number

Mike Morgan

Responsible Officer

mmorgan@kraftfoods.com

Email

Director Integrated Supply Chain

Official Title of Responsible Officer

847-646-7536

Telephone Number

Three Lakes Drive

Address

Northfield

City

IL

State

60093

Zip

Patrick Hanlon

Attorney for, or Authorized Representative of, the Applicant

phanlon@deloitte.com

Email

100 South 4th, Suite 300

Address

St. Louis

City

MO

State

63102

Zip

314-342-3179

Telephone Number

Applicant/company is (choose one) an existing Boone County business OR a business new to Boone County

Yes No Company has reviewed Boone County's Chapter 100 Policy

Yes No Company has a payroll account with an existing Boone County financial institution

N/A

Date by which applicant needs proceeds of Chapter 100 Revenue Bonds

N/A

Estimated

Two years. Kraft Foods Group, Inc. was spun off from Kraft Foods Inc. in October 2012.

Number of years applicant has been in business

100% financed by Kraft Foods Group, Inc.

Portion of project being financed from other funds (in addition to bond proceeds).

Organization

Organization of applicant: (please choose one and attach copies of organizational documents)

- Corporation
- Partnership
- Limited Liability Company
- Other

Virginia

State in which applicant was organized

N/A

Names of principal owners (including percentage of ownership) of the applicant

John T. Cahill (CEO)

Names of principal officers or partners of the applicant

Type of business in which the project will be used (NAICS code)

311900

Applicant is a (choose one) single OR multiple plant operation

If multiple, list other locations

Products to be manufactured or assembled, or service to be rendered

Hot Dogs/Prepared Meat Products

Yes No Litigation pending against the applicant or beneficiary company

If yes, please explain

Please attach a detailed statement concerning any environmental issues relating to the applicant/company (Attachment 1)

Project Nature

Ingredient handling, processing equipment, packaging equipment, and other machinery and

Type of equipment to be financed (provide detailed list in Exhibit A)

equipment. Please also see Exhibit B below.

Industrial. Real property improvements to existing facility, utility upgrades, and new construction

Type and size of building that will be acquired/constructed

of approximately 25,000 square feet.

TBD

Name of Architect and/or Contractor

Address

City

State Zip

Telephone Number

DESCRIPTION OF ESTIMATED PROJECT COSTS

	Projected Non-Bond Amount	Projected Cost Financed With Bond Proceeds	Total Amount
Acquisition of Land	Please see Exhibit B		
Acquisition of Existing			
Infrastructure Costs			
Renovation Costs			
Machinery and Equipment			
Furniture and Fixtures			
Interest During Construction From _____ to _____			
Accounting: Legal and Misc.			
Contingency			
Total Project Costs			

TBD

TBD

Dollar amount of expected sales

Percent of sales to be sold locally

Kraft currently employs 500 FTE at the Columbia facility and anticipates that 350 FTE will be retained.

Number of people the beneficiary company will employ

Current facility is approximately 183,000 square feet.

If this is a proposed expansion, state the size of current operation

N/A

If this is a proposed relocation or replacement, state size and location of present location

Economic Measure

Employment

410 construction jobs	\$17/hour
Number of temporary jobs (including construction) created as a result of project	Average hourly wage
N/A	N/A
Number of permanent, full-time new jobs* created as a result of project	Average hourly wage
350	\$20/hour
Number of full-time existing jobs retained as a result of project	Average hourly wage
N/A	N/A
Number of part-time existing jobs retained as a result of project	Average hourly wage

* New job refers to a full-time position (minimum of 40 hours) created beginning on the date the County of Boone Commission approves application

Occupational Classification (e.g. Managers, Engineers, etc.c)	Total	Average Starting Wage	Average Maximum	Notes
Operations	300	\$39,000/yr	\$39,000/yr	
Engineers and Technicians	20	\$50,000/yr	\$50,000/yr	
Management	25	\$70,000/yr	\$70,000/yr	
Administration / Office	5	\$40,000/yr	\$40,000/yr	

Approximately 90%.
 Number of above positions that presently reside in Boone County

Describe projected new jobs, gross wages and average starting wage to be created in each of the following years: (minimum of three years required)

Occupational Classification	# in Year 1	Projected Gross	# in Year 2	Projected Gross	# in Year 3	Projected Gross	Average Starting
N/A							

*Use current pay scale

Location

Yes No Applicant is presently located in Missouri

4600 Waco Road. Columbia, MO 65202

Address of legal description of proposed locations

Yes No Prospective property is properly zoned

N/A

If zoning change is pending, cite application and present status. If application has not been made, what change will be needed and plans for

submitting application.

Bond Marketing

Yes No Arrangements for the sale of bonds has been made

Yes; bonds are being purchased by Kraft Foods Group, Inc.

If yes, please describe

Yes No Discussion have been held with Bond Counsel to determine if bonds will qualify for tax exemption

If yes, please indicate whether or not, and on what basis, the bonds will qualify for tax exemption

Describe the type and amount of projected investment to be made in the project in each of the following years:

Projected Investment	\$ in Year 1	Type	\$ in Year 2	Type	\$ in Year 3	Type	Total Amount
Ingredient Handling	6.19M		2.65M				8,840,000
Processing Equipment	15.18M		6.51M				21,690,000
Packaging Equipment	8.76M		3.75M				12,510,000
Other Machinery and Equipment	7.14M		3.06M				10,200,000
Engineering & Installation	5.29M		2.27M				7,560,000
M&E Expenditures	5.31M		2.27M				7,580,000
Personal Property Subtotal	47.9M		20.51M				68,410,000
New Construction (25,000 sq. ft.)	7.08M		3.03M				10,110,000
Existing Building Improvements	0.91M		0.39M				1,300,000
Utilities	15.25M		6.53M				21,780,000
Construction Indirects	2.04M		0.88K				2,920,000
Real Property Subtotal	25.28M		10.83M				36,110,000
Other Projected Expenditures	6.52M		2.79M				9,310,000
Totals	79.66M		34.13M				113,800,000

Submit, with application, financial statements for the last three years (audited), plus the most recent 10-K, 10-Q and 8-K, if any.

Applicant Certification

The undersigned hereby represents and certifies that to his or her best knowledge and belief, this application contains no information or data that is false or incorrect and that it is truly descriptive of the property which is intended as security for any related financing.

Applicant's signature on application guarantees that applicant agrees to acknowledge and comply with all current zoning and development regulations and processes.

Kraft Foods Group, Inc.

Company or Firm Name

Mike Morgan

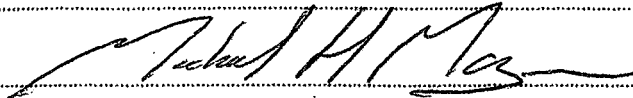
Representative Name

Director Integrated Supply Chain

Official Title

5-7-15

Date



Affix applicant's official seal below:

Mail or fax completed application to

Regional Economic Development, Inc.

302 Campusview Drive, Suite 208

Columbia, MO 65201

phone: 573.442.8303 ♦ fax: 573.443.8834

www.columbiaredi.com

Applications must include all requested documents and \$1000 application fee. Make check payable to REDI.

Failure to provide requested documents and \$1000 application fee invalidates application.

Exhibit A

1. Description of Project Site

Constructed in 1985, the Kraft Columbia plant is situated on 26.78 acres of land. The project site is a 183,000 square foot industrial facility. The Columbia plant (Parcel 12-503-00-05-001.00 01) has the legal description of Peabody SD Admin Plat Lot 1A (excludes PT for Street), and has the following Section/Township/Range: 21/49/12.

2. Description of Real Estate Project Improvements

Kraft is modernizing its manufacturing processes and expanding capacity at the Columbia facility. Kraft is proposing to invest \$10.1M in new construction, \$21.8M in utility and other infrastructure upgrades, and \$4.1M in existing building improvements and other indirect construction costs.

3. Description of Project Equipment and Anticipated Depreciation Schedule

Kraft is proposing to invest \$68.4M in machinery and equipment, including \$8.8M in ingredient handling equipment, \$21.7M in processing equipment, \$12.5M in packaging equipment, and \$10.2M in other machinery equipment, as well as \$15.1M in engineering, installation and other machinery and equipment expenditures.

4. Competing Community/State Incentive Offers

TBD

5. Other Community Impact Information

TBD

Exhibit B

Capital Investments	Amount	Useful Life
Personal Property		
Ingredient Handling	8,840,000	7
Processing Equipment	21,690,000	7
Packaging Equipment	12,510,000	7
Other Machinery and Equipment	10,200,000	7
Engineering & Installation	7,560,000	7
M&E Expenditures	7,580,000	expenditures
	68,380,000	
Real Property		
New Construction (25,000 sq. ft.)	10,110,000	
Existing Building Improvements	1,300,000	
Utilities	21,780,000	
Construction Indirects	2,920,000	
Subtotal	36,110,000	
Other Project Expenditures	9,310,000	
Total Project Investment	113,800,000	

Project Compass Increased Taxes

Current rates per agency:	Tax Rate	Current tax revenue	
Boone County Family Resources	0.1146	Real Property	146,215.18
Boone County	0.12	Personal Property	218,107.01
BC Road & Bridge	0.05	Total	364,322.19
State of Missouri	0.03		
City of Columbia	0.41	Per Agency	2014 Taxes
CPS	5.4868	Boone County Group Homes	6,183.24
Boone County Library	0.3091	Boone County	6,474.59
Total Rate	6.5205	BC Road & Bridge	2,697.75
		State of Missouri	1,618.65
		City of Columbia	22,121.57
		CPS	296,040.46
		Boone County Library	16,677.50
		Total	351,813.76

Assessed valuation of NEW	Rate		
Real	320,000.00	32%	
Personal	53,240,000.00	33.333%	
Utilities	21,780,000.00	33.333%	

By agency over a 10 year proposed life of the abatement

Real Property	Gross	@50% Abatement	@75% Abatement
Boone County Family Resources	3,667.20	1,833.60	916.80
Boone County	3,840.00	1,920.00	960.00
BC Road & Bridge	1,600.00	800.00	400.00
State of Missouri	960.00	480.00	240.00
City of Columbia	13,120.00	6,560.00	3,280.00
CPS	175,577.60	87,788.80	43,894.40
Boone County Library	9,891.20	4,945.60	2,472.80
Totals	208,656.00	104,328.00	52,164.00

By agency over a 7 year proposed life of the abatement

Personal Property	Gross	@50% Abatement	@75% Abatement
Boone County Family Resources	64,362.66	32,181.33	16,090.67
Boone County	67,395.45	33,697.73	16,848.86
BC Road & Bridge	28,081.44	14,040.72	7,020.36
State of Missouri	16,848.86	8,424.43	4,212.22
City of Columbia	230,267.79	115,133.90	57,566.95
CPS	3,081,544.68	1,540,772.34	770,386.17
Boone County Library	173,599.45	86,799.73	43,399.86
Totals	3,662,100.33	1,831,050.17	915,525.08

By agency over a 7 year proposed life of the abatement

Utility Improvements IF Personal	Gross	@50% Abatement	@75% Abatement
Boone County Family Resources	26,330.18	13,165.09	6,582.55
Boone County	27,570.87	13,785.44	6,892.72
BC Road & Bridge	11,487.86	5,743.93	2,871.97
State of Missouri	6,892.72	3,446.36	1,723.18
City of Columbia	94,200.46	47,100.23	23,550.12
CPS	1,260,631.91	630,315.96	315,157.98
Boone County Library	71,017.96	35,508.98	17,754.49
Totals	1,488,131.96	749,065.98	374,532.99

Total by agency over a 7 year proposed life of the abatement

	Gross	@50% Abatement	@75% Abatement
Boone County Family Resources	94,360.04	47,180.02	23,590.01
Boone County	98,806.32	49,403.16	24,701.58
BC Road & Bridge	41,169.30	20,584.65	10,292.33
State of Missouri	24,701.58	12,350.79	6,175.40
City of Columbia	337,588.25	168,794.13	84,397.06
CPS	4,517,754.19	2,258,877.10	1,129,438.55
Boone County Library	254,508.61	127,254.31	63,627.15

Grand Total	5,368,888.29	2,684,444.15	1,342,222.07
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New Investment Appraised value per Tom

	Over the 7 year life period.	
	Appraised Value	Assessed Value
Real	1,000,000.00	320,000.00
Personal	168,486,628.00	53,240,000.00
Utilities	68,927,166.00	21,780,000.00

Year by Year Breakdown for Columbia Public Schools

Classification	Net Book Value	Assessment Ratio	Book Value year							Totals			
			1 - 89.29%	2 - 70.16%	3 - 55.13%	4 - 42.88%	5 - 30.63%	6 - 18.38%	7 - 10%				
Utilities	\$21,780,000.00	33.33%	19,447,362	15,280,848	12,007,314	9,339,264	6,671,214	4,003,164	2,178,000	\$ 68,927,166.00			
Tax received at \$5.4868 per \$100. assessed value			355,643.72	279,448.58	219,583.81	170,791.83	121,999.86	73,207.88	39,830.18	1,260,505.85			
Personal Property	\$53,240,000.00	33.33%	47,537,996	37,353,184	29,351,212	22,829,312	16,307,412	9,785,512	5,324,000	\$ 168,488,628.00			
Tax received at \$5.4868 per \$100. assessed value			869,351.31	683,096.52	536,760.42	417,491.14	298,221.87	178,952.59	97,362.67	3,081,236.53			
Year			1	2	3	4	5	6	7	8	9	10	total
Real Property	\$ 1,000,000.00	32%	320,000	320,000	320,000	320,000	320,000	320,000	320,000	\$ 320,000.00	320,000	320,000	3,200,000
10 year period Tax received at \$5.4868 per \$100. assessed value			17,557.76	17,557.76	17,557.76	17,557.76	17,557.76	17,557.76	17,557.76	17,557.76	17,557.76	17,557.76	175,577.60
Total Potential receipts			1,242,552.79	980,102.85	773,901.99	605,840.74	437,779.48	269,718.23	154,750.62	17,557.76	17557.76	17557.76	4,517,319.98
Proposed Abatement @50%			1	2	3	4	5	6	7	8	9	10	
Utilities			177,821.86	139,724.29	109,791.90	85,395.92	60,999.93	36,603.94	19,915.09	630,252.93			630,252.93
Personal			434,675.66	341,548.26	268,380.21	208,745.57	149,110.93	89,476.30	48,681.34	1,540,618.26			1,540,618.26
Real			8,778.88	8,778.88	8,778.88	8,778.88	8,778.88	8,778.88	8,778.88	8,778.88	8,778.88	8,778.88	87,788.80
Total abatement @ 50%			621,276.39	490,051.43	386,950.99	302,920.37	218,889.74	134,859.12	77,375.31	8,778.88	8778.88	8778.88	2,258,659.99
Receipts AFTER abatement			621,276.39	490,051.43	386,950.99	302,920.37	218,889.74	134,859.12	77,375.31	8,778.88	8,778.88	8,778.88	
Proposed Abatement @75%			1	2	3	4	5	6	7	8	9	10	
Utilities			266,732.79	209,586.43	164,687.86	128,093.87	91,499.89	54,905.91	29,872.64	945,379.39			945,379.39
Personal			652,013.48	512,322.39	402,570.31	313,118.36	223,666.40	134,214.45	73,022.01	2,310,927.39			2,310,927.39
Real			13,168.32	13,168.32	13,168.32	13,168.32	13,168.32	13,168.32	13,168.32	13,168.32	13168.32	13168.32	131,683.20
Total Abatement @ 75%			931,914.59	735,077.14	580,426.49	454,380.55	328,334.61	202,288.67	116,062.96	13,168.32	13,168.32	13,168.32	3,387,989.98
Receipts AFTER abatement			310,638.20	245,025.71	193,475.50	151,460.18	109,444.87	67,429.56	38,687.65	4,389.44	4,389.44	4,389.44	1,129,329.99



Regional Economic Development Inc.

Compiled Questions from Taxing Districts and Responses Chapter 100 Taxing District Review Panel – Kraft Foods

Can you provide clarification that the potential abatement will only be made on improvements made with the Chapter 100 Bond Revenue, and explain how the tax revenues will be collected?

Yes, all current Real and Personal Property that is already in place will be assessed annually and full taxes will be collected on the value of that property. In the case of Kraft Foods, their Real Property taxes paid in 2014 were \$146,215, and the Personal Property taxes collected in 2014 were \$218,107 for a total of \$364,322.

If a Chapter 100 Revenue Bond is done for the project:

All existing Personal Property - Kraft will continue to hold title and will receive an annual Personal Property tax bill as pay usual.

Any Personal Property included in the Chapter 100 - the County would hold title to the property and Kraft would receive a Payment In Lieu of Tax (PILOT) bill from the county that bills Kraft for the unabated portion of the property tax. In the current request, this bill would be based on 25% of the taxes that would have normally been collected, which reflects a 75% abatement.

In the case of Real Property, with the expanded portion of the building being included in the Chapter 100 abatement, it is our understanding that the title to the entire facility would be held by Boone County. The PILOT bill sent to Kraft would include 100% of the taxes that would have been due on the current portion of the facility, and would be or 25% of the taxes that would normally have been due on the expanded portion of the facility.

What would happen in the event of a default on payments, or a defunct company? How would the County enforce specific requirements placed on the company?

Response from Jim Caldwell, Gilmore & Bell, Bond Counsel:

These are matters addressed in the Performance Agreement to be entered into between the County and the company. Under the Performance Agreement, the company will be required to pay PILOTS equal to the agreed upon percentage of property taxes otherwise due on such property had title not been transferred to the County. The County has the right to declare a default and terminate

the Performance Agreement if a PILOT is not received within 60 days after its due date and having given notice to the company. Upon termination, the PILOTS due increase to 100% of the taxes otherwise due. Basically, the County will have the right to seek the payment of the PILOTS similar to the right it has for unpaid taxes.

An Event of Default under the Performance Agreement triggers an Event of Default under the Lease Agreement between the County and the company. Under the Lease Agreement, the remedies upon default include the ability of the County to terminate the Lease, declare the Chapter 100 bonds due and take possession of the Project. Remember that there is a Trust Indenture entered into between the County and a trustee bank (UMB Bank in the case of ABC Labs), and under the Trust Indenture, the County in essence assigns administration of the bond issue over to the Trustee Bank. So to the extent actions are required to be taken, the Trustee will take such actions on behalf of the County.

On these Chapter 100 transactions, we require the company involved to purchase the Chapter 100 Bonds. So under the Lease Agreement, the Company is making lease payments in amounts necessary to pay debt service on the Bonds. But since the Company owns the Bonds, the amount of the lease payments comes back to the company in the form of principal and interest payments on the Bonds. Under this scenario, there is really no incentive for a company to not make the lease payments since the money will come right back to the company.

It seems to me that the risk of failure to make a PILOT payment is no different than failure of a company to pay regular property taxes. There is a special provision in the Performance Agreement addressing what happens if the company ceases operation at the Project: the company agrees to make a payment to the County on or before each December 31 beginning in the year during which operations cease in an amount equal to 100% of the ad valorem taxes which would otherwise be due with respect to the Project if the Project were not exempt from taxation.

To clarify, the County is assuming no risk or any potential loss. Section 100.150 provides that the municipality issuing the Chapter 100 Bonds is not subject to any pecuniary liability on such bonds which are payable solely from the lease payments payable under the Lease Agreement. There are also very strong indemnification provisions under the Lease Agreement whereby the company agrees to indemnify both the County and the Trustee against all potential costs.

One of the remedies available to the Trustee is that the Trustee, acting on behalf of the County, ends up with the property and would be permitted to sell it. But this remedy is intended to protect the bond owner and since the bond owner is the company, it's hard to envision a scenario where the company would permit the project to be sold. Upon any sale, the proceeds are intended to be paid to the bond owners to make them whole but again the company is the bond owner.

What has been the projected vs. actual tax abatement/income to CPS and other entities as a result of the ABC Labs Ch 100?

ABC Laboratories had their existing facility located at ABC Lane at I-70 and Route Z, and they applied for Chapter 100 Revenue Bonds in 2006 for their expansion into Discovery Ridge Research Park.

Attached are the spreadsheets from pre-Chapter 100 Bond issuance that show the projected revenues to each of the impacted taxing districts as a result of the ABC Labs Chapter 100 project into Discovery Ridge Research Park. These two spreadsheets were based on Real Property in the Chapter 100 being \$13,500,000 and Personal Property in the Chapter 100 bond of \$1,500,000 for a total of a \$15,000,000 Chapter 100 Bond. When it came time to issue the bonds at the end of the project construction, the Real Property costs exceeded \$15 million, so the only abatement that occurs is the 50% abatement on \$15 million of Real Property only. Boone County started sending out the PILOT bills (on the abated property) in 2009, and attached are the 2009-2014 PILOT bills that show the revenues collected for each taxing entity each year.

The analysis shows that there have been 6 years of revenue collections under the ABC Labs Chapter 100 project. The total projected revenues for the first 6 years were expected to be \$833,835. The actual collections to date have been \$892,111. The extra amount collected is due to the fact that the PILOTS being collected are all on Real Property, while the projections were originally done with \$1.5 million of Personal Property which depreciates quickly.

In terms of projected vs. actual revenues to Columbia Public Schools, the projected revenues after 6 years was anticipated to be \$685,674. The actual revenues received by CPS in the first 6 years was \$739,548.

I also looked at the Real and Personal Property taxes paid by ABC Labs (both Columbia locations) to all taxing districts in 2008 (pre-Chapter 100), and compared that to the Real and Personal Property taxes paid by ABC Labs in 2014:

In 2008, ABC Labs paid \$85,186 in Personal Property taxes and \$76,738 in Real Property taxes for a total of \$161,924

In 2014, ABC Labs paid \$97,202 in Personal Property taxes, \$131,513 in Real Property taxes for a total of \$228,715 plus the \$157,492 of PILOT for a total of \$386,207.

The ABC Labs Performance Agreement dated 2008 requires that ABC Labs provide the Boone County Commission with an Annual Compliance Report that required ABC Labs to maintain the 224 existing jobs that were in place prior to the Chapter 100, and to create and maintain not less than 50 additional new jobs, for a total of not less than 274 jobs. ABC Labs has met this job requirement every year, and reported in May of 2015 that there were 390 full-time employees in Boone County as of the end of March, 2015. The Performance Agreement also contains the clawback that for each year during which the company fails to maintain not less than 50 new jobs for a total of 274, the PILOT will be increased (thereby decreasing abatement) by a formula spelled out in the Performance Agreement.

The representatives from Kraft said they would be decreasing from 400 to 300 FTE's. The letter from Michael Morgan (in the Kraft Chapter 100 Application section) references an "investment of \$100 million and retention of at least 350 full-time jobs." Is that because some of the full time jobs would perhaps be full time at 30 hours a week, or some other type of calculation?

Response from Kraft Foods:

The difference in numbers come from whether we're talking about the number of people employed by the plant (count the number of people on the employment rolls) or the number of full time equivalent jobs (totals hours worked by all employees in the plant divided by the expected hours in a full-time year). Total number of employees will almost always be higher than full-time equivalent positions. As the analysis and planning progresses, the headcount and staffing numbers continue to be refined. At this point, Kraft expects to retain over 400 employees at the plant in the future state, while the number of full-time equivalent positions could drop by as many as 150.

Does Kraft plan to offer any job relocation/training for those whose jobs will be eliminated due to the changes at the Kraft plant?

Response from Kraft Foods:

Kraft traditionally offers nominal outplacement assistance for employees who have their jobs eliminated. Given the seniority of the workforce, and the time over which the reductions will occur, Kraft expects to manage most of the job reductions through normal attrition rather than layoffs.

Since Kraft Foods Group submitted the Chapter 100 application and as of July 2, that company no longer exists, is it appropriate/legal for the application to proceed as currently written?

Response from Boone County Counselor:

It is appropriate for the process to move forward at this time. At this stage, the Chapter 100 Review Committee is making a recommendation to the County Commission about the level of incentive. The County Commission will enter a Commission Order approving a level of incentive that will be subject to later implementation through future Commission Orders approving performance agreements, leases, etc., that all will be in a form approved by bond counsel and legal counsel. Those later documents will need to identify the correct legal parties. At this stage, we aren't at that level of detail yet and as long as we get the right concept as far as the level of incentive, the details can be worked out with the later actions.

Response from Kraft Foods:

Attorneys for Kraft are of the opinion that it is both legal and appropriate for the different groups to go ahead and vote on the application that was submitted for Kraft Foods Group, Inc. Because the Kraft-Heinz deal is a merger (versus other types of corporate acquisitions) Kraft Foods Group continues to exist in legal form.

Date: January 11, 2008

Memo to: Boone County Commission
Ken Pearson
Karen Miller
Skip Elkin

From: David H. Meyer, Marketing Director
Regional Economic Development, Inc.

Re: Analytical Bio-Chemistry Laboratories, Inc. (ABC Labs) Chapter 100 Cost
Benefit Analysis

ABC Labs is building and equipping a new 90,000 sq. ft. facility in Discovery Ridge. The company is investing \$19,250,000 in new building machinery and equipment. The company projects that because of the new modern facility, they will be able to create 250 new jobs during the Chapter 100 incentive period. The investment in real property being considered for the Chapter 100 incentive is \$13,500,000 and the personal property being considered is \$1,500,000 for a total of \$15,000,000 in new investment under the Chapter 100 incentive. The company will also invest \$4,250,000 in equipment that will not be a part of the Chapter 100 Program.

The company is requesting up to \$15,000,000 in Chapter 100 Bonds to finance the real estate and equipment described above and in the approved application submitted to the County Commission in July of 2006. The project was reviewed and unanimously approved to be sent to the Commission by the affected taxing entities on June 22, 2006. The Chapter 100 incentive will be for 10 years and the company will contribute 50% of the expected real and personal property tax revenues with the exception of the Commercial Surcharge on real property (currently \$0.61 per \$100 of assessed valuation) which will be paid in full and these funds will be allocated and distributed to all of the taxing jurisdictions.

Authorization of the use of Chapter 100 Bonds requires an analysis of costs and benefits of the project to each affected taxing jurisdiction. The calculations in the following attachment illustrate the costs and benefits of the project as calculated during the review process by the taxing entities and the update provided to the taxing entities in October 2007.

AFFECTED TAXING ENTITIES

- Boone County Family Resources.
- Boone County Fire Protection District.
- Boone County Government.
- Boone County Library District.
- City of Columbia.
- School District of Columbia.

ASSUMPTIONS

Real Property:

- Commercial Surtax of \$ 0.61 is distributed among all taxing entities and is not confined to those outlined above.
- Assessment Ratio = 32 %
- Appraised Value = \$ 13,500,000 (includes interest, contingency, accounting, legal, and miscellaneous).
- There is no taxable interest in the land (contract rent = market rent).
- Market value of real property remains constant for 15 years.

Personal Property:

- Assessment Ratio = 33 1/3 %
- Initial Investment of Personal Property = \$ 1,500,000
- 10 Year MACRS depreciation

Machinery/Equipment:

- Assessment Ratio = 33 1/3 %
- Initial Investment of Personal Property = \$ 4,250,000
- 5 Year MACRS depreciation

The 2007 tax levy has been used as a basis for the calculations for the 15 year period outlined in the attached analysis.

ANALYSIS-TAX IMPACT

Total Revenue over 10-year period	\$1,714,959.00
Total Abatement over 10-year period	\$1,292,322.00
Total Net Benefit of Revenue Over Abatement	<u>\$ 422,637.00</u>
Columbia Public Schools Revenue over 10-year period	\$1,193,542.00
Boone County Revenue over 10-year period	\$ 30,415.00
Group Homes Revenue over 10-year period	\$ 28,235.00
Library Revenue over 10-year period	\$ 75,685.00
Road & Bridge Revenue over 10-year period	\$ 12,040.00
City of Columbia Revenue over 10-year period	\$ 103,920.00

Since the project is locating in Discovery Ridge, which is owned by the University of Missouri, the previous tax revenues for this property are \$0.00. All of the taxes collected through PILOTS or contributions are new to the taxing entities. Sales tax abatements are not part of this project.

Assumptions (Real Property):

Commercial Surtax of \$ 0.61 is distributed among all taxing entities and is not confined to those outlined above.

Assessment Ratio = 32 %

Appraised Value = \$ 13,500,000 (includes interest, contingency, accounting, legal, and miscellaneous).

There is no taxable interest in the land (contract rent = market rent).

Market value of real property remains constant for 15 years.

Assumptions (Personal Property):

Assessment Ratio = 33 1/3 %

Initial Investment of Personal Property = \$ 1,500,000

10 Year MACRS depreciation

Assumptions (Machinery/Equipment):

Assessment Ratio = 33 1/3 %

Initial Investment of Personal Property = \$ 4,250,000

5 Year MACRS depreciation

ABC Laboratories Real Estate Tax Abatement

Real Estate	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
Appraised Value	13,500,000	13,500,000	13,500,000	13,500,000	13,500,000	13,500,000	13,500,000	13,500,000	13,500,000	13,500,000		
Assessed Value	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000	4,320,000		
Taxing Entity	2007 Levy	2008 Tax	2009 Tax	2010 Tax	2011 Tax	2012 Tax	2013 Tax	2014 Tax	2015 Tax	2016 Tax	2017 Tax	TOTAL/2
Columbia School	4.7089	203,424	203,424	203,424	203,424	203,424	203,424	203,424	203,424	203,424	203,424	1,017,125
State	0.03	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	6,480
County	0.12	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184	25,920
Group Homes	0.1114	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	24,062
Library	0.2986	12,900	12,900	12,900	12,900	12,900	12,900	12,900	12,900	12,900	12,900	64,498
Road & Bridge	0.0475	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	10,260
City of Columbia	0.41	17,712	17,712	17,712	17,712	17,712	17,712	17,712	17,712	17,712	17,712	88,560
Total	5.7264	247,380	247,380	247,380	247,380	247,380	247,380	247,380	247,380	247,380	247,380	1,236,902
Commercial Surtax	0.61	26,352	26,352	26,352	26,352	26,352	26,352	26,352	26,352	26,352	26,352	263,520
The Commercial Surtax is not abated												
Total Tax Revenue with Chapter 100											<u>1,500,422</u>	

ABC Laboratories Personal Property Tax Abatement

Personal Property	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Appraised Value	1,500,000	1,179,300	1,002,450	852,150	721,050	589,950	458,850	327,750	225,000	225,000	225,000
Assessed Value		393,100	334,150	284,050	240,350	196,650	152,950	109,250	75,000	75,000	75,000

Taxing Entity	2007 Levy	2008 Tax	2009 Tax	2010 Tax	2011 Tax	2012 Tax	2013 Tax	2014 Tax	2015 Tax	2016 Tax	2017 Tax	TOTAL/2
Columbia School	4.7089	18,511	15,735	13,376	11,318	9,260	7,202	5,144	3,532	3,532	3,532	45,573
State	0.03	118	100	85	72	59	46	33	23	23	23	290
County	0.12	472	401	341	288	236	184	131	90	90	90	1,161
Group Homes	0.1114	438	372	316	268	219	170	122	84	84	84	1,078
Library	0.2986	1,174	998	848	718	587	457	326	224	224	224	2,890
Road & Bridge	0.0475	187	159	135	114	93	73	52	36	36	36	460
City of Columbia	0.41	1,612	1,370	1,165	985	806	627	448	308	308	308	3,968
Total	5.7264	22,510	19,135	16,266	13,763	11,261	8,759	6,256	4,295	4,295	4,295	55,420

Total tax revenue with Chapter 1100 equals \$ 55,420.00

ABC Laboratories Non Chapter 100 Machinery and Equipment

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Mach & Equip												
Appraised Value	4,250,000	2,528,750	1,770,125	1,062,075	425,000	425,000	425,000	425,000	425,000	425,000	425,000	
Assessed Value	842,917	590,042	354,025	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	
Taxing Entity	2007 Levy	2008 Tax	2009 Tax	2010 Tax	2011 Tax	2012 Tax	2013 Tax	2014 Tax	2015 Tax	2016 Tax	2017 Tax	Totals
Columbia School	4.7089	39,692	27,784	16,671	6,671	6,671	6,671	6,671	6,671	6,671	6,671	130,844
State	0.03	253	177	106	43	43	43	43	43	43	43	834
County	0.12	1,012	708	425	170	170	170	170	170	170	170	3,334
Group Homes	0.1114	939	657	394	158	158	158	158	158	158	158	3,095
Library	0.2986	2,517	1,762	1,057	423	423	423	423	423	423	423	8,297
Road & Bridge	0.0475	400	280	168	67	67	67	67	67	67	67	1,320
City of Columbia	0.41	3,456	2,419	1,452	581	581	581	581	581	581	581	11,392
Total	5.7264	48,269	33,788	20,273	8,112	8,112	8,112	8,112	8,112	8,112	8,112	159,117

Total Abatement over 10-year period \$1,292,322.00

Total Revenue over 10-year period \$1,714,959.00

**Columbia Public Schools Revenue
over 10-year period \$1,193,542.00**

Boone County Revenue over 10-year period \$ 30,415.00

Group Homes Revenue over 10-year period \$ 28,235.00

Library Revenue over 10-year period \$ 75,685.00

Road & Bridge Revenue over 10-year period \$ 12,040.00

City of Columbia Revenue over 10-year period \$ 103,920.00

2009 BOONE COUNTY
PAYMENT IN LIEU OF TAX
REAL ESTATE TAX
BILL NUMBER 2009-PILOT-R1

BILLED TO:

ANALYTICAL BIO-CHEMISTRY
NANCY ADRIAN
4780 DISCOVERY DR
COLUMBIA, MO 65201

LEGAL DESCRIPTION

PT NW ¼
PTSUR 3240-15

PARCEL NUMBER

17-803-00-00-001.01 01

SECTION/TOWNSHIP/RANGE 33 48 12

DEEDED ACREAGE 11.48

DEED BOOK/PAGE 3246 0062 3234 0029 3087-0004

REAL ESTATE

CURRENT APPRAISED

BLDGS 7,500,000.00

CURRENT ASSESSED

BLDGS 2,400,000.00

2009 Taxing Entity		2009 Rate	Tax	2009-PILOT-R1 Tax Bill Amount
STATE	STATE		0.0300	720.00
BOONE COUNTY	GENERAL REVENUE		0.1200	2,880.00
	FAMILY RESOURCES		0.1127	2,704.80
COLUMBIA SCHOOLS	INCIDENTAL FUND		1.3917	33,400.80
	TEACHERS FUNDS		2.5581	61,394.40
	DEBT SERVICE		0.8019	19,245.60
	CAPITAL PROJECT		0.0200	480.00
COLUMBIA	GENERAL REVENUE		0.4100	9,840.00
BC LIBRARY	GENERAL REVENUE		0.2986	7,166.40
COMMON ROAD	COMMON LEVY		0.0475	1,140.00
Totals				138,972.00

To calculate tax due (assessed value/100*Rate = Tax \$)

Administration Costs per Section 3.8 of Performance Agreement 1,000.00

TOTAL DUE	139,972.00
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Payment due on or before December 31, 2009.

Please make payable to: Boone County Treasurer
801 E Walnut, Rm 112
Columbia, MO 65201

2010 BOONE COUNTY
 PAYMENT IN LIEU OF TAX
 REAL ESTATE TAX
 BILL NUMBER 2010-PILT-R1

BILLED TO:

ANALYTICAL BIO-CHEMISTRY
 NANCY ADRIAN
 4780 DISCOVERY DR
 COLUMBIA, MO 65201

LEGAL DESCRIPTION

PT NW ¼
 PTSUR 3240-15

PARCEL NUMBER
 17-803-00-00-001.01 01

SECTION/TOWNSHIP/RANGE 33 48 12
 DEEDED ACREAGE 11.48
 DEED BOOK/PAGE 3246 0062 3234 0029 3087 0004

REAL ESTATE

CURRENT APPRAISED
 BLDGS 7,500,000.00

CURRENT ASSESSED
 BLDGS 2,400,000.00

2010 Taxing Entity		2010 Tax Rate	2010-PILT-R1 Tax Bill Amount
STATE	STATE	0.0300	720.00
BOONE COUNTY	GENERAL REVENUE	0.1200	2,880.00
	FAMILY RESOURCES	0.1127	2,704.80
COLUMBIA SCHOOLS	INCIDENTAL FUND	1.4392	34,540.80
	TEACHERS FUNDS	2.5581	61,394.40
	DEBT SERVICE	0.8019	19,245.60
	CAPITAL PROJECT	0.0500	1,200.00
COLUMBIA	GENERAL REVENUE	0.4100	9,840.00
BC LIBRARY	GENERAL REVENUE	0.2986	7,166.40
COMMON ROAD	COMMON LEVY	0.0475	1,140.00
To calculate tax due (assessed value/100*Rate = Tax \$)		Totals	140,832.00

Administration Costs per Section 3.8 of Performance Agreement 1,000.00

TOTAL DUE	141,832.00
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Payment due on or before December 31, 2010.

Please make payable to: Boone County Treasurer
 801 E Walnut, Rm 112
 Columbia, MO 65201

2011 BOONE COUNTY
 PAYMENT IN LIEU OF TAX
 REAL ESTATE TAX
 BILL NUMBER 2011-PILT-R1

BILLED TO:

ANALYTICAL BIO-CHEMISTRY
 NANCY ADRIAN
 4780 DISCOVERY DR
 COLUMBIA, MO 65201

LEGAL DESCRIPTION

PT NW ¼
 PTSUR 3240-15

PARCEL NUMBER

17-803-00-00-001.01 01

SECTION/TOWNSHIP/RANGE 33 48 12

DEEDED ACREAGE 11.48

DEED BOOK/PAGE 3246 0062 3234 0029 3087 0004

REAL ESTATE

CURRENT APPRAISED

BLDGS 7,500,000.00

CURRENT ASSESSED

BLDGS 2,400,000.00

2011 Taxing Entity		2011 Tax Rate	2011-PILT-R1 Tax Bill Amount
STATE	STATE	0.0300	720.00
BOONE COUNTY	GENERAL REVENUE	0.1200	2,880.00
	FAMILY RESOURCES	0.1130	2,712.00
COLUMBIA SCHOOLS	INCIDENTAL FUND	1.4212	34,108.80
	TEACHERS FUNDS	2.5581	61,394.40
	DEBT SERVICE	0.8019	19,245.60
	CAPITAL PROJECT	0.1000	2,400.00
COLUMBIA	GENERAL REVENUE	0.4100	9,840.00
BC LIBRARY	GENERAL REVENUE	0.3001	7,202.40
COMMON ROAD	COMMON LEVY	0.0475	1,140.00
To calculate tax due (assessed value/100*Rate = Tax \$)			
Totals			141,643.20

Administration Costs per Section 3.7 of Performance Agreement 1,000.00

TOTAL DUE	142,643.20
------------------	-------------------

Payment due on or before December 31, 2011.

Please make payable to: Boone County Treasurer
 801 E Walnut, Rm 205
 Columbia, MO 65201

**2012 BOONE COUNTY
PAYMENT IN LIEU OF TAX
REAL ESTATE TAX
BILL NUMBER 2012-PILT-R1**

BILLED TO:

**ANALYTICAL BIO-CHEMISTRY
NANCY ADRIAN
4780 DISCOVERY DR
COLUMBIA, MO 65201
adriann@abclabs.com**

LEGAL DESCRIPTION

PT NW ¼
PTSUR 3240-15

SECTION/TOWNSHIP/RANGE 33 48 12

DEEDED ACREAGE 11.48

DEED BOOK/PAGE 3246 0062 3234 0029 3087 0004

**PARCEL NUMBER
17-803-00-00-001.01 01**

REAL ESTATE

CURRENT APPRAISED

BLDGS 7,500,000.00

CURRENT ASSESSED

BLDGS 2,400,000.00

2012 Taxing Entity		2012 Tax Rate	2012-PILT-R1 Tax Bill Amount
STATE	STATE	0.0300	720.00
BOONE COUNTY	GENERAL REVENUE	0.1200	2,880.00
	FAMILY RESOURCES	0.1146	2,750.40
COLUMBIA SCHOOLS	INCIDENTAL FUND	1.6293	39,103.20
	TEACHERS FUNDS	2.7000	64,800.00
	DEBT SERVICE	0.9219	22,125.60
	CAPITAL PROJECT	0.1507	3,616.80
COLUMBIA	GENERAL REVENUE	0.4100	9,840.00
BC LIBRARY	GENERAL REVENUE	0.3036	7,286.40
COMMON ROAD	COMMON LEVY	0.0500	1,200.00
To calculate tax due (assessed value/100*Rate = Tax \$)		Totals	154,322.40

Administration Costs per Section 3.7 of Performance Agreement 1,000.00

TOTAL DUE	155,322.40
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Payment due on or before December 31, 2012.

Please make payable to: Boone County Treasurer
801 E Walnut, Rm 205
Columbia, MO 65201

2013 BOONE COUNTY
 PAYMENT IN LIEU OF TAX
 REAL ESTATE TAX
 BILL NUMBER 2013-PILT-R1

BILLED TO:

ANALYTICAL BIO-CHEMISTRY
 NANCY ADRIAN
 4780 DISCOVERY DR
 COLUMBIA, MO 65201
 adriann@abclabs.com

LEGAL DESCRIPTION

PT NW ¼
 PTSUR 3240-15
 SECTION/TOWNSHIP/RANGE 33 48 12
 DEEDED ACREAGE 11.48
 DEED BOOK/PAGE 3246 0062 3234 0029 3087 0004

PARCEL NUMBER
 17-803-00-00-001.01 01

REAL ESTATE

CURRENT APPRAISED

BLDGS 7,500,000.00

CURRENT ASSESSED

BLDGS 2,400,000.00

2013 Taxing Entity		2013 Tax Rate	2013-PILT-R1 Tax Bill Amount
STATE	STATE	0.0300	720.00
BOONE COUNTY	GENERAL REVENUE	0.1200	2,880.00
	FAMILY RESOURCES	0.1146	2,750.40
COLUMBIA SCHOOLS	INCIDENTAL FUND	1.6413	39,391.20
	TEACHERS FUNDS	2.7500	66,000.00
	DEBT SERVICE	0.9319	22,365.60
	CAPITAL PROJECT	0.1007	2,416.80
COLUMBIA	GENERAL REVENUE	0.4100	9,840.00
BC LIBRARY	GENERAL REVENUE	0.3036	7,286.40
COMMON ROAD	COMMON LEVY	0.0500	1,200.00
To calculate tax due (assessed value/100*Rate = Tax \$)		Totals	154,850.40

Administration Costs per Section 3.7 of Performance Agreement 1,000.00

TOTAL DUE	155,850.40
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Payment due on or before December 31, 2013.

Please make payable to: Boone County Treasurer
 801 E Walnut, Rm 205
 Columbia, MO 65201

2014 BOONE COUNTY
 PAYMENT IN LIEU OF TAX
 REAL ESTATE TAX
 BILL NUMBER 2014-PILT-R1

BILLED TO:

ANALYTICAL BIO-CHEMISTRY
 NANCY ADRIAN
 4780 DISCOVERY DR
 COLUMBIA, MO 65201
 adriann@abclabs.com

LEGAL DESCRIPTION

PT NW ¼
 PTSUR 3240-15

 SECTION/TOWNSHIP/RANGE 33 48 12
 DEEDED ACREAGE 11.48
 DEED BOOK/PAGE 3246 0062 3234 0029 3087 0004

PARCEL NUMBER
 17-803-00-00-001.01 01

REAL ESTATE

CURRENT APPRAISED
 BLDGS 7,500,000.00

CURRENT ASSESSED
 BLDGS 2,400,000.00

2014 Taxing Entity		2014 Tax Rate	2014-PILT-R1 Tax Bill Amount
STATE	STATE	0.0300	720.00
BOONE COUNTY	GENERAL REVENUE	0.1200	2,880.00
	FAMILY RESOURCES	0.1146	2,750.40
COLUMBIA SCHOOLS	INCIDENTAL FUND	1.8413	44,191.20
	TEACHERS FUNDS	2.6000	62,400.00
	DEBT SERVICE	0.9719	23,325.60
	CAPITAL PROJECT	0.0736	1,766.40
COLUMBIA	GENERAL REVENUE	0.4100	9,840.00
BC LIBRARY	GENERAL REVENUE	0.3091	7,418.40
COMMON ROAD	COMMON LEVY	0.0500	1,200.00
<small>To calculate tax due (assessed value/100*Rate = Tax \$)</small>			
Totals			156,492.00

Administration Costs per Section 3.7 of Performance Agreement 1,000.00

TOTAL DUE	157,492.00
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Payment due on or before December 31, 2014.

Please make payable to: Boone County Treasurer
 801 E Walnut, Rm 205
 Columbia, MO 65201



Regional Economic Development Inc.
Serving Columbia/Boone County, Missouri since 1988

Chapter 100 Review Panel 2nd Meeting
Friday, July 10, 2015 – 2 p.m.
Regional Economic Development, Inc.
500 E. Walnut, Suite 102 – Training Room

Regional Economic Development, Inc. (REDI) has received an application for the issuance of Chapter 100 Revenue Bonds. As specified in the County of Boone's Chapter 100 Policy, the Boone County Commission, in conjunction with REDI, has established a Chapter 100 Review Panel consisting of a representative of each taxing jurisdiction impacted by the specific Chapter 100 proposal, before any formal request is submitted to the County of Boone.

The Chapter 100 Review Panel 2nd Meeting is planned for Friday, July 10, 2015 beginning at 2 p.m. at the offices of Regional Economic Development, Inc., 500 E. Walnut, Suite 102, Columbia, MO 65201.



Regional Economic Development Inc.

Chapter 100 Review Panel

IMPACTED TAXING JURISDICTIONS' 2nd MEETING

FRIDAY, JUNE 26, 2015 – 2 P.M.

REDI TRAINING ROOM, 500 E. WALNUT, SUITE 102

BOONE COUNTY CHAPTER 100 APPLICATION REVIEW KRAFT FOODS GROUP, INC.

Agenda

- I. Call to Order
- II. Introductions
- III. Recap of First Meeting & Revised Spreadsheet
- IV. Review of Q & A Correspondence
- V. Additional Questions
- VI. Ballot Description (handout)
- VII. Ballot Discussion and Recommendation
- VIII. Adjourn

Chapter 100 Review Committee 2nd Meeting Sign-In Sheet

Friday, July 10, 2015

Name (please print)	Business	Phone	Email
T.J. Thompson	Columbia Missourian		
SARA MASSAR-DONOV	ABC17		
Jim Smith	DBRL	573-817-7012	jsmith@dbrl.org
John Bat	Columbia Missourian		
D. Carner	DBRL		
KRIS HULETT	KRAFT	573-814-4223	
Bill Mies	Culver	405-7781	
LAURA CRAWERS	BCPR	874 1995	

Chapter 100 Review Panel 2nd Meeting – Kraft Foods Group, Inc.
July 10, 2015
2:00pm

Committee Attendees:

Brian McCollum, Boone County
Jan Mees, Columbia Public Schools
Dorothy Carner, Boone County Library
Laura Cravens, Boone County Family Resources
Bob McDavid, Mayor City of Columbia

REDI Board and Staff:

Dave Griggs, REDI Incentives Subcommittee Chair
Stacey Button, REDI President
Bernie Andrews, REDI Executive Vice President

Kraft Foods Group, Inc.

Matt Sims, Plant Manager
Kris Hulett, Project Manager
Mike Morgan, Director of Supply Chain Strategy (on phone)
Joyce Hodel, Associate Director Corporate Affairs Operations (on phone)
Derek Crawford, Office of Government Affairs (on phone)

Deloitte Tax Inc.

Patrick Hanlon (on phone)

Community At Large:

Jim Smith, Library Board Member
Bill Mees, Citizen

Meeting Minutes:

Meeting Called To Order by Dave Griggs at 2:00pm.

Introductions:

Dave Griggs asked each taxing district representative to introduce themselves.

Recap of First Meeting & Revised Spreadsheets:

Dave provided a recap of the first meeting held on June 26th and addressed the minutes in the packet, as well as the latest revisions on the spreadsheets, including the following assumptions: he utilized the 2014 tax information for Kraft and current tax levels which are subject to change in future years. The spreadsheet also reflects new investment totals, and utilities remain unknown as to assessment value. He indicated the figures are a “worse-case scenario” and subject to change and/or increase depending upon how they are assessed. The spreadsheets include a breakdown for each taxing entity. He went on

to say this is a good deal for everyone, especially the community as it will assist in the retention of Kraft and its workforce in the community. Dave then asked for any additional questions regarding the spreadsheets or minutes from the initial meeting.

Review of Q&A Correspondence:

Dave addressed the Q&A correspondence included in the packet and reviewed the responses provided by the respective parties, and then asked if there were any other questions or clarity needed.

Additional Questions:

Dave asked if there are any other questions, concerns, etc. from the committee. Jan Mees asked: Was there any thought by Kraft at doing this at a lesser abatement level, such as at 50% instead of 75%. Dave responded that the number crunching that Kraft went through validated the need for 75%. Mike Morgan confirmed that 75% was the abatement level submitted to the Kraft Board of Directors for the project and provided the level of financial security that the Kraft Board of Directors were comfortable with. Jan also asked if the County could negotiate 50% instead of 75%. Dave responded in the affirmative that yes, they could. And, reminded the committee that they are simply advisory and the purpose of today's meeting is to make a recommendation to the County Commission for consideration. Brian McCullum asked that if the County approved the abatement at the 50% level, would it have to come back to this committee for approval. Dave referred to CJ Dykhouse who is the County Attorney and/or Bernie Andrews for clarity, but felt that it would not come back to the committee should they approved it today at the higher level of 75%.

Ballot Description:

Dave read the formal ballot description from the form provided to each taxing entity. He explained how to fill out the form, and where to cast their vote and sign. Jan asked what the process was after this committee votes. Dave explained that REDI staff will compile the packets of information for the County Commission and deliver the application to the County, and that the first read and public hearing is tentatively set for July 16th and the second read is on the 23rd at 1:30pm respectively. Dave indicated that REDI will notify the committee members once the date(s) are confirmed. Jan then asked what the next step would be. Dave indicated that following the County Commission's approval, then the bond documents would be drafted which takes approximately 60-90 days and then the bonds are sold and Kraft initiates the procurement/construction process. Dave also mentioned that a Development Agreement (DA) is required by the City which is a separate process to this. County needs to approve their process first before City Council considers a DA.

Ballot Discussion and Recommendation:

Dave asked for any further questions from the committee, hearing none he then asked them to cast their vote and sign their form. Dave read the forms and indicated that it was a unanimous vote of the committee. He expressed his sincere appreciation for their time and effort. Mike Morgan also expressed his gratitude to the committee and their respective boards for their time and effort on behalf of Kraft Heinz. Jan said that she looks forward to keeping Kraft Heinz in the community and having them continue the great work that they have been doing. Brian reminded everyone that the abatement does not actually take effect until the project is completed and the assessor does the final assessment. Then the property goes on the tax rolls for the County, approximately December of 2017. Each agency would then receive payments beginning in spring 2018 approximately.

Meeting adjourned at 2:18pm.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

July Session of the July Adjourned

Term. 20 15

In the County Commission of said county, on the 21st day of July 20 15

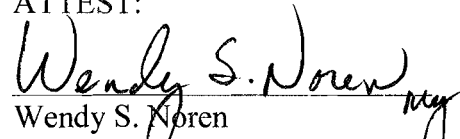
the following, among other proceedings, were had, viz:

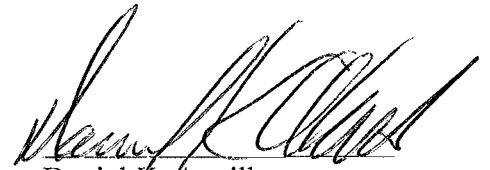
Now on this day the County Commission of the County of Boone does hereby authorize professional services by Engineering Surveys and Services related to the First Christian Church Parking Addition Project.

The terms of the Agreement are stipulated in the attached. It is further ordered the Presiding Commissioner is hereby authorized to sign said Consulting Services Agreement.

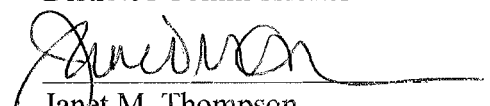
Done this 21st day of July, 2015.

ATTEST:


Wendy S. Noren
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Karen M. Miller
District I Commissioner


Janet M. Thompson
District II Commissioner

APPROVAL OF PROPOSAL FOR CONSULTANT SERVICES

Effective the 21ST day of July, 2015, Boone County, Missouri, a political subdivision of the State of Missouri through its County Commission (herein "Owner") hereby approves and authorizes professional services by the Consultant referred to below for the services specified herein.

Consultant Name: Engineering Surveys and Services, 1113 Fay Street, Columbia, MO 65201

Project/Work Description: First Christian Church Parking Addition Project

Proposal Description: Engineering Surveys and Services to perform all services outlined in their proposal dated May 26, 2015, signed by Matthew A. Kriete, P.E.

Modifications to Proposal: Fees and expenses shall not exceed \$20,000.00 without prior written approval of Owner.

This form agreement and any attachments to it shall be considered the approved proposal; signature by all parties below constitutes a contract for services in accordance with the above described proposal and any approved modifications to the proposal, both of which shall be in accordance with the terms and conditions of the General Consultant Services Agreement signed by the Consultant and Owner for the current calendar year on file with the Boone County Resource Management Department, which is hereby incorporated by reference. Performance of Consultant's services and compensation for services shall be in accordance with the approved proposal and any approved modifications to it and shall be subject to and consistent with the General Consultant Services Agreement for the current calendar year. In the event of any conflict in interpretation between the proposal approved herein and the General Consultant Services Agreement, or the inclusion of additional terms in the Consultant's proposal not found in the General Consultant Services Agreement, the terms and conditions of the General Consultant Services Agreement shall control unless the proposal approved herein specifically identifies a term or condition of the General Consultant Services Agreement that shall not be applicable or this Approval of Proposal indicates agreement with a specific term or terms of Consultant's proposal not found in the General Consultant Services Agreement.

ENGINEERING SURVEYS AND SERVICES

By *David R. Bennett*
Title Vice Pres - Engineering
Dated: 6/29/2015

BOONE COUNTY, MISSOURI

By *Sam Kriete*
Presiding Commissioner
Dated: 7-21-15

APPROVED AS TO FORM:

Jeff Brown
County Attorney

ATTEST:

Wendy S. Joew
County Clerk

APPROVED:

R. C. Jacobson
Facilities Maintenance Manager

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 appropriations sufficient to pay the costs arising from this contract.

Jane Pickford by *jj* 07/13/2015 1190-71106
Auditor Date

Engineering Surveys and Services

Consulting Engineers, Scientists, and Land Surveyors
Analytical and Materials Laboratories

1113 Fay Street
Columbia, Missouri 65201
Telephone 573-449-2646
Facsimile 573-499-1499

E-Mail ess@ESS-Inc.com
<http://www.ESS-Inc.com>

May 26, 2015

Mr. Derin Campbell, P. E.
Boone County Resource Management
801 E. Walnut Rm. 315
Columbia, MO 652011

RE: Professional Services Proposal
First Christian Church Parking
Addition
Columbia, Missouri

Dear Mr. Campbell:

As requested, we have reviewed the work involved to provide professional surveying and civil engineering services necessary to prepare construction documents for a parking lot addition at the northeast corner of Walnut St. and Ninth St. in downtown Columbia. The following defines our anticipated scope of services for this project:

1. Condition Use Permit \$1,500
 - a. Prepare exhibits
 - b. Coordinate with Attorney
 - c. Represent owner and Boone County at Board of Adjustment hearing
2. Construction plans and specifications suitable for submission to the City of Columbia for review. The plans will include: \$9,000
 - a. Boundary and topographic survey of the project area including acquiring up to date title information and utilities located by Missouri One Call.
 - b. Site layout, accessibility, grading, drainage, storm water management, sediment and erosion control, and associated details.
 - c. Site lighting plan by subconsultant
 - d. Site landscaping plan to meet City of Columbia requirements.
3. Bid Phase Services \$2,000
 - a. Bid Documents to Boone County Standards
 - b. Attend pre-bid meeting and bid opening
 - c. Prepare Addendums and address questions.
 - d. Review Bids
4. Construction phase services \$2,500
 - a. 4 site visits during construction
 - b. Review of RFI and COR
 - c. ESI preparation
5. Final Punchlist

May 26, 2015
Mr. Campbell
Page 2

- | | |
|--|---------|
| 6. Construction Materials Testing | \$3,000 |
| a. Pavement Subgrade observations (2 observations) | |
| b. Base rock compaction testing (1/2 day of testing) | |
| c. Compaction testing of engineered fill (2 days of testing) | |
| d. Concrete testing for curb and concrete pavement (4 sets of cylinders) | |

We are prepared to provide all of these services for a total not to exceed fee of \$20,000. All billing will be on a time expended basis in accordance with the attached fee schedule with payment terms of net 30 days from the date of invoice. This fee includes print production costs and the city land disturbance review fee. All other reimbursable expenses will be billed at cost in addition to this fee. Additionally, this fee assume all retaining walls will be design build by the contractor.

I trust this provides the information you requested. Should you have any questions or need any additional information regarding our services, please contact me.

Respectfully submitted,



Matthew A. Kriete, P.E.

Engineering Surveys and Services

Consulting Engineers, Scientists, and Land Surveyors
Analytical and Materials Laboratories

1113 Fay Street
Columbia, Missouri 65201
Telephone 573-449-2646
Facsimile 573-499-1499

E-Mail ess@ESS-Inc.com
<http://www.ESS-Inc.com>

HOURLY FEE SCHEDULE

January 1, 2015

<u>Services of:</u>	<u>Rate:</u>
Firm Principal	\$120-160 /hour
Registered Professional Engineer	\$ 110-140 /hour
Registered Professional Land Surveyor	\$ 100-130 /hour
Project Surveyor	\$ 70-90 /hour
Engineer In Training	\$ 80-100 /hour
Senior Engineering Technician	\$ 60-70 /hour
Engineering Technician	\$ 50-60 /hour
CAD Operator	\$ 65-90 /hour
Chemist	\$ 70-80 /hour
Administrative Assistant	\$ 50-55 /hour
Computer	\$ 50 /day
EDM Equipment	\$ 100 /day
Global Positioning System Equipment	\$ 200 /day
<hr/>	
Drill Rig	\$ 150-\$250 /hour
Large Format Copies	\$ 3.50-\$ 5.50 each
Photocopies	\$ 0.20 each
Travel	\$ 0.60/mile

NOTES

1. Since charges are based on salary multiplier, all rates are subject to minor fluctuations as salaries change.
2. Overtime charges at 1.4 times above rates.

Other Offices
Jefferson City, Missouri • Sedalia, Missouri

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

July Session of the July Adjourned

Term. 20 15

County of Boone

} ea.

In the County Commission of said county, on the

21st

day of July

20 15

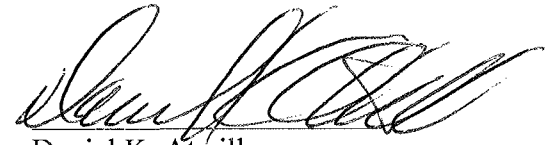
the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby authorize a closed meeting on Tuesday, July 28, 2015, at 2:00 p.m. The meeting will be held in the Conference Room 301 of the Roger B. Wilson Boone County Government Center at 801 E. Walnut, Columbia, Missouri, as authorized by RSMo 610.021(1), to discuss legal actions, causes of action or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys.

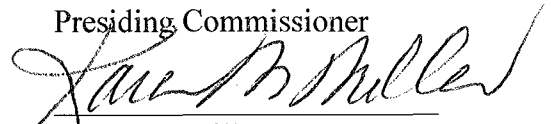
Done this 21st of July, 2015.

ATTEST:

Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Karen M. Miller
District I Commissioner



Janet M. Thompson
District II Commissioner

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

July Session of the July Adjourned

Term. 20 15

County of Boone

} ea.

In the County Commission of said county, on the

21st

day of July

20 15

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

Now on this day the County Commission of the County of Boone does hereby approve the Organizational Use of the Government Center Chambers by Mid-Missouri Peaceworks for July 29, 2015 from 6:30 p.m. to 9:00 p.m.

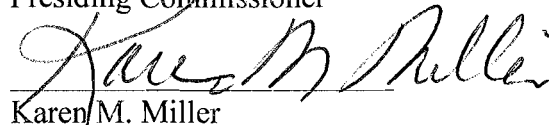
Done this 21st day of July, 2015.

ATTEST:

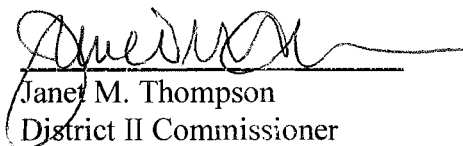
Wendy S. Noren
Wendy S. Noren
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Karen M. Miller
District I Commissioner



Janet M. Thompson
District II Commissioner

Daniel K. Atwill, Presiding Commissioner
Karen M. Miller, District I Commissioner
Janet M. Thompson, District II Commissioner



Roger B. Wilson
Boone County Government Center
801 East Walnut, Room 333
Columbia, MO 65201-7732
573-886-4305 • FAX 573-886-4311

Boone County Commission

APPLICATION FOR ORGANIZATIONAL USE OF BOONE COUNTY CONFERENCE ROOMS

The undersigned organization hereby applies for a use permit to use the Roger B. Wilson Boone County Government Center conference rooms or Centralia Satellite Office as follows:

Organization: Mid-Missouri Peaceworks

Address: 804-C E. Broadway

City: Columbia State: MO ZIP Code: 65201

Phone: 573-875-0539 Website: www.midmopeaceworks.org

Individual Requesting Use: Mark Haim Position in Organization: Director

Facility requested: Chambers Room 301 Room 311 Room 332 Centralia Clinic

Event: Speaker Nick Mullins of Appalachian Voices

Description of Use (ex. Speaker, meeting, reception): Presentation and discussion

Date(s) of Use: July 29, 2015

Start Time of Setup: 6:30 p.m. AM/PM Start Time of Event: 7 p.m. AM/PM

End Time of Event: 8:45 p.m. AM/PM End Time of Cleanup: 9 p.m. AM/PM

The undersigned organization agrees to abide by the following terms and conditions in the event this application is approved:

1. To abide by all applicable laws, ordinances and county policies in using Boone County Government conference rooms.
2. To remove all trash or other debris that may be deposited (by participants) in rooms by the organizational use.
3. To repair, replace, or pay for the repair or replacement of damaged property including carpet and furnishings in rooms.
4. To conduct its use in such a manner as to not unreasonably interfere with Boone County Government building functions.
5. To indemnify and hold the County of Boone, its officers, agents and employees, harmless from any and all claims, demands, damages, actions, causes of action or suits of any kind or nature including costs, litigation expenses, attorney fees, judgments, settlements on account of bodily injury or property damage incurred by anyone participating in or attending the organizational use of rooms as specified in this application.

Organization Representative/Title: Mark Haim/Director

Phone Number: 573-875-0539 Date of Application: July 15, 2015

Email Address: mail@midmopeaceworks.org

PERMIT FOR ORGANIZATIONAL USE OF BOONE COUNTY GOVERNMENT CONFERENCE ROOMS

The County of Boone hereby grants the above application for permit in accordance with the terms and conditions above written. The above permit is subject to termination for any reason by duly entered order of the Boone County Commission.

ATTEST:

Wendy S. Noren
County Clerk

BOONE COUNTY, MISSOURI

[Signature]
County Commissioner

DATE: 7-21-15