

TERM OF COMMISSION: November Session of the October Adjourned Term

PLACE OF MEETING: Boone County Commission Chambers

PRESENT WERE: Presiding Commissioner Kip Kendrick
District I Commissioner Justin Aldred
District II Commissioner Janet Thompson
Captain Brian Leer
Deputy Director of Facilities Management Jody Moore
Boone County Auditor Kyle Rieman
Lead Deputy County Clerk Jodi Vanskike

Conference Call Information:

Number: 425-585-6224 Access Code: 802-162-168

The meeting was called to order at 9:30 a.m. and roll call was taken.

Boone County Sheriff's Office

1. First and Second Reading: BCSO K-9 Maintenance Training Agreement – Sedalia Police Department

Captain Brian Leer stated Sedalia Police Department has been a partner of theirs for a while now and BCSO has previously trained two of their K-9 teams. Captain Leer stated one of those teams is ready for renewal. This is a one-year renewal with the option of renewing for two additional one-year contracts. Captain Leer stated, if approved, the Sedalia Police Department would pay the County of Boone \$2,000.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the attached K-9 Basic Training Agreement between Boone County and the Sedalia Police Department.

The terms of the Agreement are set out in the attached and the Presiding Commissioner is authorized to sign said Agreement.

Commissioner Thompson seconded the motion.

The motion carried 3 to 0. **Order #585-2025**

2. Second Reading: Budget Amendment – Department 1253 (GF Sheriff Grants) Cyber Crime 25/26 – First Read 11.04.25 **Open Public Hearing**

Commissioner Kendrick opened and closed the public hearing.

Commissioner Thompson moved now on this day, the County Commission of the County of Boone does hereby approve the attached Budget Amendment for Department 1253 to budget the 2025 portion of SCCG 2025/2026 grant award.

Commissioner Aldred seconded the motion.

The motion carried 3 to 0. **Order #586-2025**

Boone County Facilities Management

3. First and Second Reading: Clerk’s Office Remodel Project

Deputy Director Jody Moore requested the Commission approve a proposal from PW Architects to provide design services to remodel the County Clerk’s office. Deputy Director Moore stated this will not only redesign the space for the employees, but it will include an area to train election judges and a secure storage area. Deputy Director Moore stated the design project would occur in 2026 but this contract will allow the architect to work with them on the designs.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the proposal from PW Architects, Inc. for the Boone County Government Center – Clerk’s Office Remodel Project.

The terms of the Agreement are set out in the attached and the Presiding Commissioner is authorized to sign said Agreement.

Commissioner Thompson seconded the motion.

The motion carried 3 to 0. **Order #587-2025**

Boone County Health Department

4. Second Reading: Nuisance Abatement – Parcel #12-300-12-00-013.00 01 – First Read 11.13.25

Commissioner Thompson moved now on this 18th day of November, 2025, the County Commission of Boone County, Missouri, met in regular session and entered the following findings of fact, conclusions of law and order for abatement of nuisance:

Findings of Fact and Conclusions of Law

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

1. The Boone County Code of Health Regulations (the "Code") are officially noticed and are made a part of the record in this proceeding.
2. The City of Columbia/Boone County Health Department administrative record is made a part of the record in this proceeding and incorporated herein by reference. In addition, any live testimony of the official(s) of the department and other interested persons are made a part of the record in this proceeding.
3. A public nuisance exists described as follows: Junk/trash and a derelict junk-filled vehicle on the premises.
4. The location of the public nuisance is as follows: (N of Road) NW SW, a/k/a 0000 E Hwy HH, parcel# 12-300-12-00-013.00 01 Section 12, Township 49, Range 12 as shown by deed book 2632-page 0014 Boone County.
5. The specific violation of the Code is: Junk/trash and derelict vehicles on premises in violation of section 6.3 of the Code.
6. The Health Director's designated Health Official made the above determination of the existence of the public nuisance at the above location. Notice of that determination and the requirement for abatement was given in accordance with section 6.10.1 of the Code on the 3rd of October, 2025, to the property owner.
7. The above-described public nuisance was not abated. As required by section 6.10.2 of the Code, the property owner was given notice of the hearing conducted this date before the Boone County Commission for an order to abate the above nuisance at government expense with the cost and expense thereof to be charged against the above described property as a special tax bill and added to the real estate taxes for said property for the current year.
8. No credible evidence has been presented at the hearing to demonstrate that no public nuisance exists or that abatement has been performed or is unnecessary; accordingly, in accordance with section 6.10.2 of the Code and section 67.402, RSMo, the County Commission finds and determines from the credible evidence presented that a public nuisance exists at the above location which requires abatement and that the parties responsible for abating such nuisance have failed to do so as required by the Health Director or Official's original order referred to above.

Order For Abatement Chargeable as a Special Assessment to the Property

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

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

Commissioner Aldred seconded the motion.
The motion carried 3 to 0. **Order #588-2025**

Boone County Auditor's Office

5. First Reading: Presentation of 2026 Proposed Budget

Boone County Auditor Kyle Rieman presented the proposed budget highlights. Document is attached at the bottom of the minutes.

Commissioner Kendrick stated this is a first reading and requested the Deputy County Clerk schedule this item for a second reading at the next available Commission meeting with appropriate order for approval.

6. Second Reading: Budget Amendment - Department 4130 - Boone County Sheriff's Office Regional Training Center - Cover Owner's Cost – First Read 11.06.25 **Open Public Hearing**

Commissioner Kendrick opened and closed the public hearing.

Commissioner Aldred moved now on this day, the County Commission of the County of Boone does hereby approve the attached Budget Amendment for Department 4130 to cover owner's costs.

Commissioner Thompson seconded the motion.
The motion carried 3 to 0. **Order #589-2025**

Commission

7. Public Comment

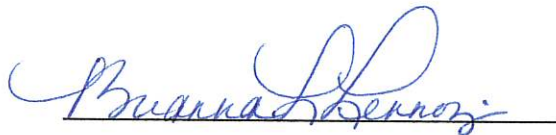
None

8. Commissioner Reports

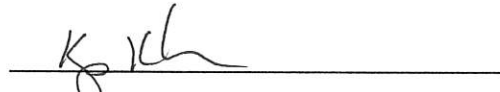
Commissioner Thompson stated we lost a member of this community a couple weeks ago, Ray Dockweiler, who was the chair of the accountancy program at the University of Missouri Trulaske College of Business for many years. Commissioner Thompson stated Mr. Dockweiler was a real supporter of Boone County and all things Missouri and stated it was stunning to see the number of people who came back for services who had either been taught by him, were colleagues of his or had served with him on Faculty Council.

Commissioner Kendrick stated it was announced this morning that Allegiant Airlines will be providing services at Columbia Regional Airport beginning June 2026. Commissioner Kendrick stated they will have twice-a-week flights to and from Destin, Florida, and Orlando, Florida. Commissioner Kendrick stated at this time those flights are seasonal but it is not out of the realm of possibilities that the services could be expanded.

Attest:



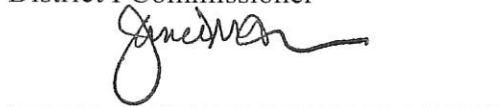
Brianna L. Lennon
Clerk of the County Commission



Kip Kendrick
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

Boone County, Missouri

FY 2026 Proposed Budget -- Highlights

Budget Priorities and Budgetary Impact (see pages 3-10 of Budget Message):

- Improve workforce retention and reduce workforce turnover and vacancy
- Address priority staffing and space needs
- Provide new and replacement equipment, vehicles, technology, and capital infrastructure
- Provide public safety improvements in training and retention
- Increased fiscal stability and transparency of the County's operating funds

Total FY 2026 Revenue: (detailed revenue discussion begins on page 18 of Budget Message)

- **Revenue Projections**
 - **FY 2025 Original Revenue Projection:** \$118.5 million
 - **FY 2025 Revised Revenue Projection:** \$124.8 million
 - 5.3% (+6.2 million) increase from FY 2025 Original
 - **FY 2026 Proposed Revenue Projection:** \$133.8 million
 - 7.2% (+9.0 million) increase from FY 2025 Revised
- **Revenue Projections Excluding ARPA Distributions**
 - **FY 2025 Original Revenue Projection Excluding ARPA:** \$116.9 million
 - **FY 2025 Revised Revenue Projection Excluding ARPA:** \$117.8 million
 - 0.8% (+0.9 million) increase from FY 2025 Original
 - **FY 2026 Proposed Revenue Projection Excluding ARPA:** \$121.3 million
 - 3.0% (+3.5 million) increase from FY 2025 Revised
- **Sales and Use Tax:** 2026 estimate based on estimated actual revenues for 2025 plus 0% expected growth in 2026;
 - FY 2024 Actual \$78.4 million
 - FY 2025 Original Estimate \$80.3 million
 - FY 2025 Revised Estimate \$81.3 million
 - FY 2026 Estimate \$79.9 million (0% decrease over FY 2025)*

* The FY 2026 budget also includes an anticipated decrease of \$282,000 for FY 2025 and \$900,000 for all future fiscal years, including FY 2026 due to decreased Marijuana Sales Tax Collections due to 2025 Missouri Supreme Court ruling.

Property Tax Levies (no change from historical rates):

- General Fund: \$0.12 per \$100 Assessed Valuation
- Road and Bridge Fund: \$0.05 per \$100 Assessed Valuation

Total FY 2026 Anticipated Expenditures: (detailed expenditure discussion begins on page 27 of Budget Message)

- 45+ Governmental Funds: 6 major funds (96% of total budget) and 39+ nonmajor funds (4% of total budget)
- 10 Internal Service Funds
- 1 Enterprise Fund
- 3 Private Purpose Trust Funds
- **Total Budget All Governmental Funds Combined (excluding capital project funds):**
 - FY 2024 Actual Expenditures = \$115.0 million \$96.8 million excluding ARPA distributions
 - FY 2025 Original Budget = \$137.9 million \$136.2 million excluding ARPA distributions
 - FY 2025 Amended Budget = \$140.3 million \$138.1 million excluding ARPA distributions
 - FY 2025 Estimated Expenditures = \$110.9 million \$110.9 million excluding ARPA distributions
 - FY 2026 Proposed Budget = \$144.0 million \$143.4 million excluding ARPA distributions
 - 2.6% (\$3.7 million) increase compared to FY 2025 Amended
 - 3.8% (\$5.3 million) increase compared to FY 2025 Amended when excluding ARPA distributions
- 56.7% is restricted as to use; 43.3% (General Fund) is unrestricted

"Restricted" = this means that the use of the monies is limited to purposes *narrower* than the purposes of the government (example: road and bridge uses only; 911/EM uses only, etc.)

“Unrestricted” = this means that the use of the monies may be used for any legally permissible purpose for the government (example: General Fund)

Aggregate Budgetary Comparison Fiscal Year 2025 and Fiscal Year 2026 Excluding ARPA and Capital Projects:

| | All Governmental Funds Combined <small>(excluding ARPA & Capital Project Funds)</small> | | | Internal Service Funds | | Private Purpose Trust Funds | |
|---|--|--------------------|-----------|------------------------|-------------------|--------------------------------|---------------|
| | 2025 | 2026 | % | 2025 | 2026 | 2025 | 2026 |
| | Budget | Budget | Chg | Budget | Budget | Budget | Budget |
| Operating Revenues | \$ 116,865,078 | 121,332,291 | 4% | \$ 10,776,738 | 13,184,698 | \$ 1,219 | 1,290 |
| Other Financing Sources <i>(net of interfund transfers)</i> | 95,941 | (510,725) | | 120,800 | 300 | - | - |
| Planned Use of Fund Balance (net) | 21,579,763 | 18,943,200 | | 2,352,596 | - | 8,955 | 11,280 |
| Total Revenues & Other Sources <i>(net of inter-fund transfers)</i> | \$ 138,540,782 | 139,764,766 | 1% | \$ 13,250,134 | 13,184,998 | \$ 10,174 | 12,570 |
| Total Expenditures & Other Uses <i>(net of inter-fund transfers)</i> | \$ 138,102,557 | 143,356,511 | 4% | \$ 13,250,134 | 13,258,452 | \$ 10,174 | 12,570 |
| Projected Net Fund Balance As of December 31 | | \$ 101,413,531 | | \$ 11,805,537 | | \$ 8,073 | |

Aggregate Budgetary Comparison Fiscal Year 2025 and Fiscal Year 2026 Excluding Capital Projects:

| | All Governmental Funds Combined <small>(excluding Capital Project Funds)</small> | | | Internal Service Funds | | Private Purpose Trust Funds | |
|---|---|--------------------|-----------|------------------------|-------------------|--------------------------------|---------------|
| | 2025 | 2026 | % | 2025 | 2026 | 2025 | 2026 |
| | Budget | Budget | Chg | Budget | Budget | Budget | Budget |
| Operating Revenues | \$ 118,592,387 | 133,842,254 | 13% | \$ 10,776,738 | 13,184,698 | \$ 1,219 | 1,290 |
| Other Financing Sources <i>(net of interfund transfers)</i> | 95,941 | (510,725) | | 120,800 | 300 | - | - |
| Planned Use of Fund Balance (net) | 21,579,763 | 18,943,200 | | 2,352,596 | - | 8,955 | 11,280 |
| Total Revenues & Other Sources <i>(net of inter-fund transfers)</i> | \$ 140,268,091 | 152,274,729 | 9% | \$ 13,250,134 | 13,184,998 | \$ 10,174 | 12,570 |
| Total Expenditures & Other Uses <i>(net of inter-fund transfers)</i> | \$ 140,268,091 | 143,956,629 | 3% | \$ 13,250,134 | 13,258,452 | \$ 10,174 | 12,570 |
| Projected Net Fund Balance As of December 31 | | \$ 113,323,376 | | \$ 11,805,537 | | \$ 8,073 | |

Fund Balances:

Fund balances in major operating funds are projected to exceed the minimum 17% established by policy (Budget Message, page 29). The *minimum* fund balance amount ensures adequate cash flow and avoids short-term borrowing. Amounts beyond the minimum mitigate risk of revenue volatility and provides a funding mechanism for cyclical expenditures (elections, equipment replacement, etc.).

Projected Net Change in Fund Balances on December 31, 2026

| | Major Funds | | | | | | |
|----------------------------------|----------------|----------------------|---------------------------|--------------------------|---------------------------|-----------------------------|------------------------|
| | General Fund | Road and Bridge Fund | Law | Community | 911/ | Nonmajor Governmental Funds | All Governmental Funds |
| | | | Enforcement Services Fund | Children's Services Fund | Emergency Management Fund | | |
| Projected Fund Balance 12/31 | 46,230,256 | 19,045,932 | 1,328,389 | 3,071,371 | 18,294,794 | 7,107,318 | 113,910,713 |
| Projected Fund Balance 1/1 | \$ 49,725,615 | 21,784,885 | 4,073,389 | 6,504,855 | 35,801,942 | 8,040,419 | 132,853,913 |
| Projected Change in Fund Balance | \$ (3,495,359) | (2,738,953) | (2,745,000) | (3,433,484) | (17,507,148) | (933,101) | (18,943,200) |
| Percentage Change | -7% | -13% | -67% | -53% | -49% | -12% | -14% |

FY 2026 Budget Additions:

- \$12.8 million for 911 800MHz infrastructure
 - \$10.8 million for portable and mobile radios (\$8.17 million for public safety partners)
 - \$2.0 million for Grissum Radio Site
- \$6.7 million for capital improvement projects
 - \$4.5 million - Richland Road
 - \$1.6 million – Bridge projects
 - \$355,000 – Jail Improvements
 - \$200,000 – Government Center Improvements
- \$1.3 million increase for out of county inmate housing
- \$3.9 million for the pay study implementation and salary increases county-wide
- Net \$1.7 million for +26.40 FTEs County-Wide
 - General Fund +9.00 FTE, \$706,500
 - Community Children’s Services Fund -0.10 FTE, (\$11,000)
 - Childcare Center Operations Internal Service Fund +15.50 FTE, \$859,963
 - 911/Emergency Management Fund +0.00 FTE, \$11,000
 - Facilities and Grounds Internal Service Fund + 2.00 FTE, \$129,000
 - *Positions in Contingency +3.00 FTE, \$290,000
- \$1.1 million and 15.50 FTE for the operations of the Public Safety Childcare Center (the additional 15.50 FTE are also included in the prior bullet)

**Please note that due to limitations of our legacy budgeting software, there is an additional 3.00 FTE and \$290,000 budgeted in FY 2026 contingency and not reflected in the personnel summary of the proposed budget. The Auditor’s Office is working on a fix to this issue and they will be reflected in the final budget document, if they are included in the FY 2026 final budget.*

Future Challenges:

- Continued implementation of the County’s new salary structure
- On-going County ERP project implementation
- Space needs consulting services on-going (appropriated in FY 2023)
- Regional Law Enforcement Training Center and Public Safety Child Care Center operations
- Long-range infrastructure replacement and improvements

Public Comment Budget Hearings:

- 1:30 PM Tuesday, November 25, 2025
- 7:00 PM Thursday, December 2, 2025
- 1:30 PM Thursday, December 11, 2025

The Proposed Budget will be posted on the County’s website: <https://www.showmeboone.com/auditor/budget-reports/>