
Statistical Section

BOONE COUNTY, MISSOURI
STATISTICAL SECTION
(Unaudited)

This section of the comprehensive annual financial report presents detailed information as a context for understanding the financials statements, note disclosures, required supplementary information, and other supplementary information. This section is intended to aid the reader in drawing conclusions about the county's overall financial health.

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Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time:

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BOONE COUNTY, MISSOURI

**NET ASSETS BY COMPONENT
LAST SIX FISCAL YEARS**

Table 1

	Fiscal Year					
		2004	2005	2006	2007	2008
Governmental Activities						
Invested in capital assets, net of related debt	\$	33,367,459	38,159,971	39,783,056	86,587,212	84,283,160 *
Restricted		10,971,616	7,962,221	12,532,993	18,182,305	23,598,191
Unrestricted		9,140,402	11,934,864	11,547,276	10,603,858	10,597,314
Total governmental activities net assets		<u>53,479,477</u>	<u>58,057,056</u>	<u>63,863,325</u>	<u>115,373,375</u>	<u>118,478,665</u>
Total primary government net assets	\$	<u>53,479,477</u>	<u>58,057,056</u>	<u>63,863,325</u>	<u>115,373,375</u>	<u>118,478,665</u>

* GASB Statement No. 34 included retrospective reporting requirements for infrastructure, effective FY2007. Accordingly, the County has restated FY2006 net assets for this table; the total has been increased by \$43,259,594.

Notes:
2005:
The County does not operate business type activities. As a result, the amounts presented above for governmental activities represent those for the primary government as a whole.

The County implemented GASB Statement 34 in 2003. Therefore, information prior to 2003 is not available.

BOONE COUNTY, MISSOURI

CHANGES IN NET ASSETS LAST SIX FISCAL YEARS

Table 2

	Fiscal Year					
	2004	2005	2006	2007	2008	
Expenses						
Governmental activities:						
Policy and administration	\$ 6,024,342	6,776,220	6,520,149	8,235,033	8,351,758	8,696,371
Law enforcement and judicial	14,861,271	15,218,767	15,556,658	16,452,287	18,355,489	18,501,921
Environment, public buildings, and infrastructure	10,636,282	10,216,603	11,331,430	13,178,130	19,846,910	20,064,282
Community health and public services	1,197,204	1,112,171	1,232,866	1,171,702	1,316,693	1,219,204
Economic vitality	66,000	66,000	67,875	66,000	66,000	66,000
Beautification and recreation	27,291	36,819	39,842	41,008	42,141	56,485
Protective inspection	823,532	895,051	1,047,305	1,039,597	1,082,119	1,123,218
Interest and fiscal charges	401,632	191,180	320,576	284,280	277,262	262,562
Total primary government expenses	34,037,554	34,512,811	36,116,701	40,468,037	49,338,372	49,990,043
Program Revenues						
Governmental activities:						
Charges for services:						
Policy and administration	3,513,267	3,461,172	3,588,425	3,941,928	3,881,039	3,827,206
Law enforcement and judicial	1,504,558	1,451,692	1,580,250	1,660,417	1,702,664	1,779,705
Environment, public buildings, and infrastructure	16,275	11,964	283,553	625,299	139,191	169,732
Protective inspection	255,236	267,983	319,135	319,633	265,379	174,764
Other	200	32,079	36,951	34,355	35,258	37,192
Operating grants and contributions:	4,248,591	4,138,405	4,079,444	4,174,709	4,664,023	4,190,088
Capital grants and contributions:	1,136,706	537,212	96,000	2,306,349	1,049,328	798,921
Total primary government program revenues	10,674,833	9,900,507	9,983,758	13,062,690	11,736,882	10,977,608
Net (Expense)/Revenue						
Total primary government net expense	(23,362,721)	(24,612,304)	(26,132,943)	(27,405,347)	(37,601,490)	(39,012,435)

BOONE COUNTY, MISSOURI

**CHANGES IN NET ASSETS
LAST SIX FISCAL YEARS**

Table 2 (Continued)

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
General Revenues and Other Changes in Net Assets						
Governmental Activities:						
Property taxes	3,149,292	3,139,387	3,467,469	3,900,415	4,052,018	4,182,556
Sales Taxes	22,830,022	23,873,177	25,452,011	27,751,933	31,463,171	30,948,772
Franchise and other taxes	164,694	175,724	193,172	213,759	222,558	204,337
Investment revenue	220,320	256,721	660,643	1,311,016	1,640,430	1,024,891
Hospital lease revenue	1,404,518	1,430,923	1,477,571	1,528,104	1,566,918	1,630,692
Gain on sale of capital assets	116,848	20,554	255,692	37,012	2,654	191
Miscellaneous	438,407	293,397	432,654	913,564	1,759,031	469,744
Total general revenues - - primary government	<u>28,324,101</u>	<u>29,189,883</u>	<u>31,939,212</u>	<u>35,655,803</u>	<u>40,706,780</u>	<u>38,461,183</u>
Change in Net Assets - primary government	\$ <u>4,961,380</u>	<u>4,577,579</u>	<u>5,806,269</u>	<u>8,250,456</u>	<u>3,105,290</u>	<u>(551,252)</u>

Notes:

The County does not operate business type activities. As a result, the amounts presented above for the governmental activities represent those for the primary government as a whole.

The County implemented GASB Statement 34 in 2003. Therefore, information prior to 2003 is not available.

BOONE COUNTY, MISSOURI

**FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS**

Table 3

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Major Funds:										
General Fund										
Reserved	\$ 1,633,029	1,615,439	969,375	568,247	586,909	629,288	889,818	624,002	703,031	568,077
Unreserved										
Designated	701,564	689,898	1,556,306	1,823,525	1,823,525	2,123,525	2,200,000	—	—	—
Undesignated	5,162,306	5,913,616	5,899,798	6,886,105	7,728,966	6,392,552	7,559,716	7,860,355	7,311,833	6,868,246
Total General Fund	<u>7,496,899</u>	<u>8,218,953</u>	<u>8,425,479</u>	<u>9,277,877</u>	<u>10,139,400</u>	<u>9,145,365</u>	<u>10,649,534</u>	<u>8,484,357</u>	<u>8,014,864</u>	<u>7,436,323</u>
Road and Bridge Fund										
Reserved	1,734,942	1,754,587	1,156,319	960,643	1,098,592	2,198,921	2,411,516	1,241,348	1,133,864	1,340,571
Unreserved										
Designated	—	—	—	—	—	—	—	500,000	500,000	1,039,400
Undesignated	1,616,789	1,289,582	1,680,221	2,347,735	2,633,790	2,966,534	4,089,014	5,320,265	7,114,339	6,663,439
Total Road and Bridge Fund	<u>3,351,731</u>	<u>3,044,169</u>	<u>2,836,540</u>	<u>3,308,378</u>	<u>3,732,382</u>	<u>5,165,455</u>	<u>6,500,530</u>	<u>7,061,613</u>	<u>8,748,203</u>	<u>9,043,410</u>
Law Enforcement Services Fund										
Reserved	—	—	—	—	262,895	28,005	34,051	307,307	89,426	22,817
Unreserved										
Designated	—	—	—	—	250,000	250,000	250,000	250,000	250,000	879,000
Undesignated	—	—	—	—	217,789	543,952	763,388	1,075,464	1,125,325	607,399
Total Law Enforcement Services Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>730,684</u>	<u>821,957</u>	<u>1,047,439</u>	<u>1,632,771</u>	<u>1,464,751</u>	<u>1,509,216</u>
Capital Project Fund										
Reserved	—	—	—	—	888,639	—	—	—	—	—
Unreserved	—	—	—	—	563,895	—	—	—	—	—
Total Capital Project Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,452,534</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Federal HAVA Election Fund										
Unreserved	—	—	—	—	—	—	—	(113,234)	—	—
Total Federal HAVA Election Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(113,234)</u>	<u>—</u>	<u>—</u>
One-Fifth Cent Sales Tax Capital Improvement Fund										
Reserved	—	—	—	—	—	—	—	3,382,586	7,089,020	2,189,704
Total One-Fifth Cent Sales Tax Capital Improvement Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,382,586</u>	<u>7,089,020</u>	<u>2,189,704</u>
Non Major Funds (all other governmental funds):										
Reserved	2,081,425	1,783,247	1,564,695	988,470	2,599,923	1,872,511	2,033,106	2,131,335	2,011,361	4,209,498
Unreserved, reported in:										
Special revenue funds	1,220,966	1,302,361	2,179,041	2,989,849	2,617,828	2,893,049	2,934,381	3,605,626	4,154,991	3,862,723
Capital project funds	117,139	167,148	155,898	1,095,173	83,018	180,205	269,146	421,968	295,568	2,529,885
Total all non major governmental funds	<u>3,419,530</u>	<u>3,252,756</u>	<u>3,899,634</u>	<u>5,073,492</u>	<u>5,300,769</u>	<u>4,945,765</u>	<u>5,236,633</u>	<u>6,158,929</u>	<u>6,461,920</u>	<u>10,602,106</u>
Total fund balance - all governmental funds combined	\$ <u>14,268,160</u>	<u>14,515,878</u>	<u>15,161,653</u>	<u>17,659,747</u>	<u>21,355,769</u>	<u>20,078,542</u>	<u>23,434,136</u>	<u>26,607,022</u>	<u>31,778,758</u>	<u>30,780,759</u>

Note: The Law Enforcement Services Fund did not exist prior to FY 2003. The County reports capital project funds as major funds only in those years where the activity meets the requirement for presentation as a major fund.

BOONE COUNTY, MISSOURI

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN YEARS

Table 4

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	
Revenues:										
Property taxes	\$ 2,578,335	2,676,010	2,961,134	3,024,767	3,162,565	3,222,224	3,530,953	3,772,895	4,032,706	4,160,203
Assessments	348,978	363,140	444,089	361,028	209,541	227,015	226,077	206,031	148,743	105,288
Sales taxes	17,590,705	18,289,363	19,094,072	19,704,957	22,830,022	23,873,177	25,452,011	27,751,933	31,463,171	30,948,772
Other taxes	67,838	94,553	80,074	137,711	137,206	143,692	162,240	175,895	185,691	179,159
Licenses and permits	270,166	253,414	284,832	340,430	398,227	434,809	471,331	476,771	454,054	360,946
Intergovernmental	4,178,382	4,002,744	4,380,202	4,489,297	4,430,181	4,541,519	4,398,261	5,338,568	4,884,000	4,397,129
Charges for services	3,320,817	3,459,939	3,854,780	4,480,285	4,732,415	4,547,665	4,769,872	5,470,963	5,105,838	5,126,334
Fines and forfeitures	117,736	129,229	94,832	138,919	27,284	21,631	27,846	22,774	23,121	41,167
Investment income	1,072,845	723,357	605,999	416,156	190,099	229,256	564,710	1,082,934	1,345,231	878,200
Interfund services provided	—	—	—	—	210,962	224,720	225,310	255,814	239,962	240,205
Miscellaneous:										
Hospital lease revenue	1,545,733	1,350,000	450,000	1,371,600	1,404,518	1,430,923	1,477,571	1,528,104	1,566,918	1,630,692
Contributions	3,568	1,656	17,018	9,056	500,800	550	1,110	150	8,500	15,000
Other	447,977	358,189	454,585	1,415,859	493,727	322,602	555,562	426,262	446,365	516,098
Total revenues	31,543,080	31,701,594	32,721,617	35,890,065	38,727,547	39,219,783	41,862,854	46,509,094	49,904,300	48,599,193
Expenditures:										
Policy and administration	3,887,291	4,675,963	4,744,358	5,539,366	5,540,692	6,410,794	6,076,780	7,307,779	7,153,954	7,638,125
Law enforcement and judicial	10,956,863	10,781,975	11,652,925	12,013,715	13,889,533	14,738,670	15,250,197	16,245,940	16,726,536	17,362,611
Environment, public buildings, and infrastructure	13,530,281	12,126,404	12,310,656	11,107,396	10,947,892	10,925,593	11,846,846	13,781,534	13,355,121	14,353,738
Community health and public services	1,634,634	1,445,291	1,029,804	1,185,831	1,196,286	1,112,171	1,232,866	1,171,702	1,227,491	1,238,888
1999Economic vitality	77,500	69,500	72,500	66,000	66,000	66,000	67,875	66,000	66,000	66,000
Beautification and recreation	8,574	16,294	30,929	34,137	27,291	36,769	39,842	41,008	42,141	56,485
Protective inspection	551,263	675,701	634,678	722,046	774,519	887,844	1,037,370	1,046,238	1,069,967	1,094,470
Interfund services used	—	—	—	—	210,962	224,720	225,310	255,814	239,962	240,205
Capital outlay	6,655,935	1,467,191	2,231,190	2,345,818	4,935,013	5,494,232	4,651,099	3,414,011	4,527,205	8,632,511
Debt service:										
Principal retirement	450,896	685,176	964,761	764,890	813,609	519,610	461,454	402,000	413,000	466,000
Interest and fiscal charges	197,396	201,493	249,609	213,305	280,663	229,260	272,669	290,888	288,609	273,757
Total expenditures	37,950,633	32,144,988	33,921,410	33,992,504	38,682,460	40,645,663	41,162,308	44,022,914	45,109,986	51,422,790
Revenues over (under) expenditures	(6,407,553)	(443,394)	(1,199,793)	1,897,561	45,087	(1,425,880)	700,546	2,486,180	4,794,314	(2,823,597)
Other Financing Sources (Uses):										
Issuance of long-term debt	1,388,055	462,771	302,347	—	5,240,000	—	2,005,000	182,000	—	1,700,000
Premium on long-term debt	—	—	—	—	87,594	—	—	—	—	—
Payments for bond refunding	—	—	—	—	(1,898,933)	—	—	—	—	—
Proceeds of capital leases	—	228,341	—	—	—	—	—	—	—	—
Transfers in	10,947,891	9,491,119	9,829,057	9,967,246	230,652	953,304	404,338	2,626,876	827,009	3,101,867
Transfers out	(10,962,756)	(9,491,119)	(10,029,057)	(10,314,508)	(230,652)	(953,304)	(404,338)	(2,626,876)	(827,009)	(3,101,867)
Local use tax refund	—	—	—	—	—	—	—	—	—	—
Insurance proceeds	—	—	—	—	—	—	—	237,622	160,822	26,823
Sale of capital assets	—	—	—	947,795	222,274	148,653	650,048	267,084	216,600	98,775
Total other financing sources (uses)	1,373,190	691,112	102,347	600,533	3,650,935	148,653	2,655,048	686,706	377,422	1,825,598
Net change in fund balances	\$ (5,034,363)	247,718	(1,097,446)	2,498,094	3,696,022	(1,277,227)	3,355,594	3,172,886	5,171,736	(997,999)
Debt service as a percentage of noncapital expenditures	2.1%	2.9%	3.8%	3.1%	3.2%	2.1%	2.0%	1.7%	1.7%	1.7%

BOONE COUNTY, MISSOURI

TAXABLE SALES BY CATEGORY LAST TEN FISCAL YEARS

Table 5

Category	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General merchandise retail stores	\$ 102,920,530	104,087,701	165,887,652	303,660,060	328,260,554	350,606,705	380,847,908	409,784,463	437,041,100	453,469,833
Eating and drinking establishments	161,249,287	166,191,110	173,571,966	182,901,047	192,064,999	210,810,940	234,119,630	245,901,932	250,882,383	256,965,731
Miscellaneous retail	394,306,155	421,992,058	383,327,163	268,211,314	262,788,146	207,369,343	205,788,793	211,149,353	208,049,295	170,236,933
Food stores	154,363,932	160,165,466	169,297,047	173,095,570	169,697,586	176,859,876	186,041,430	192,953,568	188,354,313	187,526,069
Furniture, home furnishings and equipment	69,894,456	71,855,820	102,532,778	107,608,743	107,942,376	152,359,603	159,096,419	161,784,753	153,295,254	151,389,186
Electric, gas, and sanitary	116,997,984	120,220,324	128,799,412	128,161,804	135,331,391	137,351,544	155,552,041	168,540,873	184,998,226	97,425,630
Building material; hardware, garden supply	86,544,294	70,554,417	66,520,648	65,599,305	77,112,759	107,462,698	119,695,044	125,371,642	103,195,966	91,171,823
Wholesale trade- durable goods	64,265,883	64,064,763	62,655,741	64,045,973	67,316,251	80,442,371	82,297,426	104,208,957	87,873,156	64,732,353
Communication	22,457,276	33,123,476	38,949,206	35,428,604	75,041,319	76,195,717	79,791,721	87,217,700	86,462,973	90,983,902
Wholesale trade - nondurable goods	45,228,976	46,846,656	47,141,839	50,070,550	53,799,924	57,392,072	60,065,524	63,482,358	62,984,255	52,951,149
Apparel and accessories	45,798,537	43,555,495	43,421,276	42,845,312	43,403,914	47,445,561	51,727,564	53,908,741	56,415,889	59,212,790
Automotive dealers and gasoline services	39,769,164	38,972,247	42,140,459	45,114,665	54,432,842	44,500,520	49,463,645	55,331,141	59,237,012	64,248,234
All other	294,254,488	297,919,875	282,245,656	283,051,850	258,307,055	286,635,379	320,656,841	334,280,260	328,491,340	467,263,397
Total	\$ 1,598,050,962	1,639,549,408	1,706,490,843	1,749,794,797	1,825,499,116	1,935,432,329	2,085,143,986	2,213,915,741	2,207,281,162	2,207,577,030
Annual percentage change	N/A	2.6%	4.1%	2.5%	4.3%	6.0%	7.7%	6.2%	-0.3%	0.0%
County direct sales tax rate	1.000%	1.000%	1.000%	1.000%	1.125%	1.125%	1.125%	1.325%	1.325%	1.325%

Source: Missouri Department of Revenue

BOONE COUNTY, MISSOURI

**DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS**

Table 6

Fiscal Year	Boone County Direct Sales Tax Rates				Total County Direct Rate	State of Missouri Rate
	County General Revenue	County Maintenance - Roads	County Law Enforcement Services	County Capital Improvement		
1999	0.50%	0.50%	—	—	1.000%	4.225%
2000	0.50%	0.50%	—	—	1.000%	4.225%
2001	0.50%	0.50%	—	—	1.000%	4.225%
2002	0.50%	0.50%	—	—	1.000%	4.225%
2003	0.50%	0.50%	0.125%	—	1.125%	4.225%
2004	0.50%	0.50%	0.125%	—	1.125%	4.225%
2005	0.50%	0.50%	0.125%	—	1.125%	4.225%
2006	0.50%	0.50%	0.125%	0.20%	1.325%	4.225%
2007	0.50%	0.50%	0.125%	0.20%	1.325%	4.225%
2008	0.50%	0.50%	0.125%	0.20%	1.325%	4.225%

Source: County Auditor's Office and Missouri Department of Revenue

Note: The county sales tax rate may only be changed with voter approval. The one-half cent General Revenue rate and the one-eighth cent Law Enforcement Services rate are permanent. The one-half cent rate for County Maintenance-Roads has been renewed by voter twice and will expire September 30, 2018 unless renewed again. The County is expected to seek renewal. The one-fifth cent rate for Capital Improvements was approved by voters for 3 years and will expire September 30, 2009.

BOONE COUNTY, MISSOURI

OVERLAPPING SALES TAX RATES – STATE, COUNTY AND CITIES Rates Effective December 31, 2008

Table 7

Unincorporated Areas of Boone County including McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	Combined Sales Tax Rates	5.550%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates	6.050%		
Ashland and Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
Combined Sales Tax Rates	7.050%		
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
Combined Sales Tax Rates	7.550%		
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates	7.550%		
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2015
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2011
Combined Sales Tax Rates	7.550%		
Hallsville and Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
Combined Sales Tax Rates	6.550%		

Source: Missouri Department of Revenue, Division of Taxation and Collection

BOONE COUNTY, MISSOURI

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Table 8

Fiscal Year	Governmental Activities Debt							Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a	Boone Co Personal Income (thousands)	Boone Co Personal Income (actual)	Boone County Population
	General Obligation Bonds	Special Obligation Bonds—Non-Taxable	Special Obligation Bonds—Taxable	Special Assessment Bonds	Capital Leases	Notes Payable							
1999	\$ —	3,040,000	—	700,000	187,159	1,200,000	5,127,159	0.15%	\$ 38.24	3,379,210	3,379,210,000	134,081	
2000	—	2,765,000	—	1,079,000	390,324	900,000	5,134,324	0.14%	37.82	3,622,579	3,622,579,000	135,752	
2001	—	2,480,000	—	1,260,000	134,563	600,000	4,474,563	0.12%	32.67	3,732,809	3,732,809,000	136,977	
2002	—	2,180,000	—	1,125,000	104,673	300,000	3,709,673	0.10%	26.77	3,828,183	3,828,183,000	138,600	
2003	—	5,240,000	—	959,000	72,064	—	6,271,064	0.16%	44.77	4,001,080	4,001,080,000	140,067	
2004	—	4,930,000	—	785,000	36,454	—	5,751,454	0.13%	40.73	4,290,346	4,290,346,000	141,216	
2005	—	4,660,000	2,005,000	630,000	—	—	7,295,000	0.16%	50.90	4,517,993	4,517,993,000	143,326	
2006	—	4,390,000	2,005,000	680,000	—	—	7,075,000	0.15%	48.44	4,722,976	4,722,976,000	146,048	
2007	—	4,115,000	2,005,000	542,000	—	—	6,662,000	0.13%	43.70	5,000,046	5,000,046,000	152,435	
2008	\$ —	3,835,000	1,960,000	2,101,000	—	—	7,896,000	*	\$ 51.15	*	*	154,365	

^a See Table 12 for personal income and population data.

* Information not yet available.

Note: The special assessment bonds included in the table above were approved by voters as general obligation bonds for the Neighborhood Improvement District Program and are being retired solely with special assessments and the County's special assessment is backed by an enforceable tax lien against the property.

BOONE COUNTY, MISSOURI

**RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Table 9

Fiscal Year	General Bonded Debt Outstanding— General Obligation Bonds	Taxable Property		Percentage of Taxable Property— Estimated Actual Value	Per Capita ^a
		Assessed Value	Estimated Actual Value		
1999	\$ —	1,334,064,627	5,754,959,460	—	\$ —
2000	—	1,399,989,697	6,042,684,856	—	—
2001	—	1,507,459,279	6,556,366,036	—	—
2002	—	1,561,716,332	6,792,380,299	—	—
2003	—	1,626,463,450	7,072,361,257	—	—
2004	—	1,682,923,528	7,345,049,664	—	—
2005	—	1,968,613,137	8,639,742,036	—	—
2006	—	2,098,227,136	9,211,347,641	—	—
2007	—	2,219,912,270	9,732,834,265	—	—
2008	\$ —	2,294,937,917	10,069,629,534	—	\$ —

^a See Table 12 for population data.

BOONE COUNTY, MISSOURI

**LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS**

Table 10

											Legal Debt Margin Calculation for Fiscal Year 2008									
											Assessed Value	\$ 2,294,937,917								
											Debt limit (10% of assessed value)	229,493,792								
											Debt applicable to limit:									
											General obligation bonds (Special assessment bonds)	2,101,000								
											Less: Amount set aside for repayment of general obligation debt	<u>(262,171)</u>								
											Total net debt applicable to limit	<u>1,838,829</u>								
											Legal debt margin	<u>\$ 227,654,963</u>								
											Fiscal Year									
											1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt limit	\$	133,406,463	139,998,970	150,745,928	156,171,633	162,646,345	168,292,353	196,861,314	209,822,714	221,991,227	229,493,792									
Total net debt applicable to limit		<u>551,609</u>	<u>883,217</u>	<u>1,009,550</u>	<u>703,423</u>	<u>542,300</u>	<u>409,093</u>	<u>259,060</u>	<u>361,024</u>	<u>227,934</u>	<u>1,838,829</u>									
Legal debt margin	\$	<u>132,854,854</u>	<u>139,115,753</u>	<u>149,736,378</u>	<u>155,468,210</u>	<u>162,104,045</u>	<u>167,883,260</u>	<u>196,602,254</u>	<u>209,461,690</u>	<u>221,763,293</u>	<u>227,654,963</u>									
Total net debt applicable to the limit as a percentage of debt limit		0.41%	0.63%	0.67%	0.45%	0.33%	0.24%	0.13%	0.17%	0.10%	0.80%									

Note: The general obligation bonds included in the table above were issued for the Neighborhood Improvement Program and are being retired solely with special assessments and the County's special assessment is backed by an enforceable tax lien against the property. These bonds are accounted for as special assessment debt in other debt-related tables. However, because the bonds are general obligation bonds, they meet the legal criteria for inclusion in the computation of legal debt margin.

BOONE COUNTY, MISSOURI

**PLEGDED-REVENUE COVERAGE
LAST TEN FISCAL YEARS****Table 11**

Fiscal Year	Special Assessment Bonds				
	Special Assessment Collections	Debt Service		Total	Coverage
		Principal	Interest		
1998	142,713	50,000	23,810	73,810	1.93
1999	348,978	85,000	41,549	126,549	2.76
2000	363,140	85,000	31,378	116,378	3.12
2001	444,089	124,000	54,616	178,616	2.49
2002	361,028	135,000	52,641	187,641	1.92
2003	209,541	166,000	47,807	213,807	0.98
2004	227,015	174,000	40,005	214,005	1.06
2005	226,077	155,000	32,317	187,317	1.21
2006	206,031	132,000	25,710	157,710	1.31
2007	148,743	138,000	28,629	166,629	0.89
2008	105,288	141,000	21,318	162,318	0.65

Note: The special assessment bonds included in the table above were approved by voters as general obligation bonds for the Neighborhood Improvement District Program and are being retired solely with special assessments and the County's special assessment is backed by an enforceable tax lien against the property.

BOONE COUNTY, MISSOURI

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

Table 12

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
1999	5,561,948	0.73%	134,081	1.12%	25,203	3,379,210	1.1%	3.1%	4.2%
2000	5,606,265	0.80%	135,752	1.25%	26,685	3,622,579	1.2%	3.3%	4.0%
2001	5,643,326	0.66%	136,977	0.90%	27,251	3,732,809	1.8%	4.5%	4.7%
2002	5,681,045	0.67%	138,600	1.18%	27,620	3,828,183	2.2%	5.2%	5.8%
2003	5,718,717	0.66%	140,067	1.06%	28,565	4,001,080	2.3%	5.6%	6.0%
2004	5,759,532	0.71%	141,216	0.82%	30,381	4,290,346	2.3%	5.7%	5.5%
2005	5,800,310	0.71%	143,326	1.49%	31,519	4,517,993	3.4%	5.3%	4.6%
2006	5,842,713	0.73%	146,048	1.90%	31,524	4,722,976	3.2%	4.8%	4.6%
2007	5,878,415	0.61%	152,435	4.37%	32,884	5,000,046	3.6%	5.0%	4.8%
2008	5,911,605	0.56%	154,365	1.27%	*	*	4.3%	6.1%	7.1%

* Information not yet available.

Sources:
 Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis
 Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

BOONE COUNTY, MISSOURI

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 13

Employer	1999			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,569	1	17.29%	8,491	1	9.82%
University Hospital & Clinics	4,716	2	5.60%	4,014	2	4.64%
Boone Hospital Center	1,740	3	2.06%	1,527	4	1.77%
Shelter Insurance Companies	1,695	4	2.01%	1,061	8	1.23%
Columbia Public Schools	1,600	5	1.90%	2,006	3	2.32%
State Farm Insurance Companies	1,544	6	1.83%	1,145	7	1.32%
Hubbell/Chance Company	1,070	7	1.27%	800	10	0.93%
City of Columbia	1,041	8	1.24%			—
Harry S. Truman Veteran's Hospital	1,000	9	1.19%	1,206	6	1.40%
3M	925	10	1.10%			—
MBS Textbook Exchange	—		—	1,314	5	1.52%
State of Missouri (excludes UMC)	—		—	806	9	0.93%
Total employment for principal employers	<u>29,900</u>		<u>35.48%</u>	<u>22,370</u>		<u>25.88%</u>
Total county employment	<u>84,273</u>			<u>86,437</u>		

Sources:
Employer and Employees - Regional Economic Development, Inc., Excludes retail sector. The 1997 data is based on total employees while the 2006 data is based on total benefited full-time equivalent employees.
Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

BOONE COUNTY, MISSOURI

**FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN CALENDAR YEARS**

Table 14

	Full-Time Equivalent Employees as of December 31									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Policy & Administration	74.52	78.91	77.41	80.15	80.55	83.55	81.05	84.60	83.88	87.40
Law Enforcement & Judicial - Court	62.14	42.87	43.04	41.13	44.11	43.25	43.55	44.21	45.68	46.11
Law Enforcement & Judicial - Sheriff/Corrections	109.57	113.64	116.60	121.35	140.35	140.40	141.40	144.65	145.40	145.90
Law Enforcement & Judicial - PA & Other	37.30	38.30	39.70	40.10	41.50	41.50	42.50	46.62	46.62	46.75
Environment, Buildings & Infrastructure	76.85	76.85	77.97	77.86	77.53	80.53	83.53	83.53	85.53	85.53
Other	9.75	9.75	9.75	9.75	11.75	11.75	12.75	12.75	12.44	12.75
Total	370.13	360.32	364.47	370.34	395.79	400.98	404.78	416.36	419.55	424.44

Source: County Auditor

BOONE COUNTY, MISSOURI

OPERATING INDICATORS BY FUNCTION LAST EIGHT FISCAL YEARS

Table 15

	2001	2002	2003	2004	2005	2006	2007	2008
Law Enforcement & Judicial - Court								
Circuit Clerk								
No. of Cases Filed	*	21,541	25,463	24,005	26,611	23,347	30,808	30,084 a
No. of Cases Disposed	*	21,178	25,259	22,500	21,710	22,458	26,749	26,904 a
No. of Cases Pending	*	8,461	7,650	8,030	8,121	8,924	7,850	7,805 a
Circuit Court Services								
No. of Juries Reporting	44	47	34	36	54	39	48	50 a
No. of Jury Trial Days	71	71	48	75	90	68	76	82 a
No. of Home Detention Days	8,965	9,955	11,055	15,942	14,306	16,824	14,405	14,900 a
Law Enforcement & Judicial - Sheriff/Corrections								
Corrections								
Correction Facility Capacity	210	210	210	210	210	210	210	210
Inmate Bookings	6,381	6,816	6,976	9,676	7,427	7,247	7,330	7,850 a
Average Daily Population	203	201	223	223	217	217	193	228 a
Sheriff								
Calls for Service	33,724	42,874	52,349	53,324	49,534	49,564	49,564	50,693
Civil Papers Served	13,912	13,593	12,848	12,959	13,418	12,454	12,454	14,542
Warrants Served	4,619	5,354	6,029	6,127	6,524	6,112	6,112	6,550
Law Enforcement & Judicial - PA & Other								
Prosecuting Attorney								
Total Cases Filed	10,170	9,262	9,542	9,991	11,362	10,982	10,179	10,375 a
Environment, Buildings & Infrastructure								
Public Works								
County Maintained Roads in Centerline Miles **								
Concrete	29	30	30	30	32	33	34	34
Asphalt	196	196	203	208	206	209	209	209
Low Type Bituminous	38	38	56	61	72	73	97	97
Gravel	537	537	507	501	491	487	472	472

* Information not readily available.

(a) Estimates by department

Sources: Data provided by various county offices and compiled by the County Auditor; information for prior years is not readily available.

BOONE COUNTY, MISSOURI

CAPITAL ASSET STATISTICS BY FUNCTION LAST FOUR FISCAL YEARS

Table 16

	2005	2006	2007	2008
Policy & Administration				
Government Center Building	1	1	1	1
Johnson Building	1	1	1	1
Building at 101 N Seventh (Currently leased to City of Columbia)	1	1	1	1
Law Enforcement & Judicial - Court/Prosecuting Attorney/Other				
Alternative Sentencing Center	—	—	1	1
Courthouse	1	1	1	1
Juvenile Justice Center	1	1	1	1
Juvenile Justice Center Capacity	45	45	45	45
Juvenile Justice Center Art/Maintenance Building	1	1	1	1
Child Support Building	1	1	1	1
Law Enforcement & Judicial - Sheriff/Corrections				
Sheriff Administration & Correction Facility	1	1	1	1
Correction Facility Capacity	210	210	210	210
Substations	2	2	2	2
Environment, Buildings & Infrastructure				
Public Works Administration & Maintenance Building	1	1	1	1
North Garage	1	1	1	1
Asphalt Storage Facility	1	1	1	1
Snow & Ice Maintenance Storage Facility	1	1	1	1
County Maintained Roads in Centerline Miles *				
Concrete	32	33	34	34
Asphalt	206	209	209	209
Low Type Bituminous	72	73	97	97
Gravel	491	487	472	472
Community Health & Public Services				
Health Facility (joint ownership with City of Columbia)	1	1	1	1
Beautification & Recreation				
Fairground Property & Buildings	1	1	1	1
Other (Currently utilized for construction staging & storage)				
Building at 605 E Walnut	1	1	1	1
Building at 613 E Ash	—	—	1	1

Information for prior years is not readily available.

Source: County Auditor

* Source: Public Works annual report