

**BOONE COUNTY, MISSOURI**  
**STATISTICAL SECTION**  
(Unaudited)

This section of the comprehensive annual financial report presents detailed information as a context for understanding the financial 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***

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**BOONE COUNTY, MISSOURI**

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

**Table 1**

	Fiscal Year						
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
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 *	86,300,817 *	83,875,914
Restricted	10,971,616	7,962,221	12,532,993	18,182,305	23,598,191	20,988,696	23,366,471
Unrestricted	9,140,402	11,934,864	11,547,276	10,603,858	10,597,314	10,637,900	8,213,386
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>	<u>117,927,413</u>	<u>115,455,771</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>	<u>117,927,413</u>	<u>115,455,771</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:

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.

2003

## BOONE COUNTY, MISSOURI

### CHANGES IN NET ASSETS LAST SEVEN FISCAL YEARS

**Table 2**

	Fiscal Year						
	2004	2005	2006	2007	2008	2009	
<b>Expenses</b>							
Governmental activities:							
Policy and administration	\$ 6,024,342	6,776,220	6,520,149	8,235,033	8,351,758	8,696,371	7,302,080
Law enforcement and judicial	14,861,271	15,218,767	15,556,658	16,452,287	18,355,489	18,501,921	18,630,308
Environment, public buildings, and infrastructure	10,636,282	10,216,603	11,331,430	13,178,130	19,846,910	20,064,282	20,497,171
Community health and public services	1,197,204	1,112,171	1,232,866	1,171,702	1,316,693	1,219,204	1,219,320
Economic vitality	66,000	66,000	67,875	66,000	66,000	66,000	66,000
Beautification and recreation	27,291	36,819	39,842	41,008	42,141	56,485	58,877
Protective inspection	823,532	895,051	1,047,305	1,039,597	1,082,119	1,123,218	1,041,387
Interest and fiscal charges	401,632	191,180	320,576	284,280	277,262	262,562	279,209
Total primary government expenses	<u>34,037,554</u>	<u>34,512,811</u>	<u>36,116,701</u>	<u>40,468,037</u>	<u>49,338,372</u>	<u>49,990,043</u>	<u>49,094,352</u>
<b>Program Revenues</b>							
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	3,826,596
Law enforcement and judicial	1,504,558	1,451,692	1,580,250	1,660,417	1,702,664	1,779,705	1,955,473
Environment, public buildings, and infrastructure	16,275	11,964	283,553	625,299	139,191	169,732	76,031
Protective inspection	255,236	267,983	319,135	319,633	265,379	174,764	156,805
Other	200	32,079	36,951	34,355	35,258	37,192	39,991
Operating grants and contributions:	4,248,591	4,138,405	4,079,444	4,174,709	4,664,023	4,190,088	4,713,632
Capital grants and contributions:	1,136,706	537,212	96,000	2,306,349	1,049,328	798,921	—
Total primary government program revenues	<u>10,674,833</u>	<u>9,900,507</u>	<u>9,983,758</u>	<u>13,062,690</u>	<u>11,736,882</u>	<u>10,977,608</u>	<u>10,768,528</u>
<b>Net (Expense)/Revenue</b>							
Total primary government net expense	(23,362,721)	(24,612,304)	(26,132,943)	(27,405,347)	(37,601,490)	(39,012,435)	(38,325,824)

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**BOONE COUNTY, MISSOURI**

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**CHANGES IN NET ASSETS  
LAST SEVEN FISCAL YEARS****Table 2 (Continued)**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>General Revenues and Other Changes in Net Assets</b>							
Governmental Activities:							
Property taxes	3,149,292	3,139,387	3,467,469	3,900,415	4,052,018	4,182,556	4,227,381
Sales Taxes	22,830,022	23,873,177	25,452,011	27,751,933	31,463,171	30,948,772	28,967,457
Franchise and other taxes	164,694	175,724	193,172	213,759	222,558	204,337	283,856
Investment revenue	220,320	256,721	660,643	1,311,016	1,640,430	1,024,891	221,272
Hospital lease revenue	1,404,518	1,430,923	1,477,571	1,528,104	1,566,918	1,630,692	1,632,323
Gain on sale of capital assets	116,848	20,554	255,692	37,012	2,654	191	50,407
Miscellaneous	438,407	293,397	432,654	913,564	1,759,031	469,744	471,486
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>	<u>35,854,182</u>
<b>Change in Net Assets - primary government</b>	\$ <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>	<u>(2,471,642)</u>

**BOONE COUNTY, MISSOURI**

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

**Table 3**

	Fiscal Year					Fiscal Year				
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Major Funds:</b>										
<b>General Fund</b>										
Reserved	\$ 1,615,439	969,375	568,247	586,909	629,288	889,818	624,002	703,031	568,077	644,442
Unreserved										
Designated	689,898	1,556,306	1,823,525	1,823,525	2,123,525	2,200,000	—	—	—	—
Undesignated	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	6,749,993
Total General Fund	<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>	<u>7,394,435</u>
<b>Road and Bridge Fund</b>										
Reserved	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	1,622,614
Unreserved										
Designated	—	—	—	—	—	—	500,000	500,000	1,039,400	1,039,400
Undesignated	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	5,699,725
Total Road and Bridge Fund	<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>	<u>8,361,739</u>
<b>Law Enforcement Services Fund</b>										
Reserved	—	—	—	262,895	28,005	34,051	307,307	89,426	22,817	14,411
Unreserved										
Designated	—	—	—	250,000	250,000	250,000	250,000	250,000	879,000	879,000
Undesignated	—	—	—	217,789	543,952	763,388	1,075,464	1,125,325	607,399	529,276
Total Law Enforcement Services Fund	<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>	<u>1,422,687</u>
<b>Capital Project Funds *</b>										
Reserved	—	—	—	888,639	—	—	—	—	—	906,826
Unreserved	—	—	—	563,895	—	—	—	—	—	3,443,590
Total Capital Project Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,452,534</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>4,350,416</u>
<b>Federal HAVA Election Fund</b>										
Unreserved	—	—	—	—	—	—	(113,234)	—	—	—
Total Federal HAVA Election Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(113,234)</u>	<u>—</u>	<u>—</u>	<u>—</u>
<b>One-Fifth Cent Sales Tax Capital Improvement Fund</b>										
Reserved	—	—	—	—	—	—	3,382,586	7,089,020	2,189,704	657,638
Total One-Fifth Cent Sales Tax Capital Improvement Fund	<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>	<u>657,638</u>
<b>Non Major Funds (all other governmental funds):</b>										
Reserved	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	4,063,769
Unreserved, reported in:										
Special revenue funds	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	3,320,068
Debt service funds	—	—	—	—	—	—	—	—	—	—
Capital project funds	167,148	155,898	1,095,173	83,018	180,205	269,146	421,968	295,568	2,529,885	790,314
Total all non major governmental funds	<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>	<u>8,174,151</u>
Total fund balance- all governmental funds combined	<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>	<u>30,361,066</u>

# 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	2009
<b>Revenues:</b>										
Property taxes	\$ 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	4,212,637
Assessments	363,140	444,089	361,028	209,541	227,015	226,077	206,031	148,743	105,288	182,385
Sales taxes	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	28,967,457
Other taxes	94,553	80,074	137,711	137,206	143,692	162,240	175,895	185,691	179,159	157,199
Licenses and permits	253,414	284,832	340,430	398,227	434,809	471,331	476,771	454,054	360,946	352,289
Intergovernmental	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	5,032,989
Charges for services	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	5,101,833
Fines and forfeitures	129,229	94,832	138,919	27,284	21,631	27,846	22,774	23,121	41,167	44,443
Investment income	723,357	605,999	416,156	190,099	229,256	564,710	1,082,934	1,345,231	878,200	190,061
Interfund services provided	—	—	—	210,962	224,720	225,310	255,814	239,962	240,205	250,552
Miscellaneous:										
Hospital lease revenue	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	1,632,323
Contributions	1,656	17,018	9,056	500,800	550	1,110	150	8,500	15,000	18,768
Other	358,189	454,585	1,415,859	493,727	322,602	555,562	426,262	446,365	516,098	506,889
<b>Total revenues</b>	<b>31,701,594</b>	<b>32,721,617</b>	<b>35,890,065</b>	<b>38,727,547</b>	<b>39,219,783</b>	<b>41,862,854</b>	<b>46,509,094</b>	<b>49,904,300</b>	<b>48,599,193</b>	<b>46,649,825</b>
<b>Expenditures:</b>										
Policy and administration	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	6,641,324
Law enforcement and judicial	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	17,873,735
Environment, public buildings, and infrastructure	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	16,406,706
Community health and public services	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	1,167,384
Economic vitality	69,500	72,500	66,000	66,000	66,000	67,875	66,000	66,000	66,000	66,000
Beautification and recreation	16,294	30,929	34,137	27,291	36,769	39,842	41,008	42,141	56,485	58,877
Protective inspection	675,701	634,678	722,046	774,519	887,844	1,037,370	1,046,238	1,069,967	1,094,470	1,021,169
Interfund services used	—	—	—	210,962	224,720	225,310	255,814	239,962	240,205	250,552
Capital outlay	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	3,056,598
Debt service:										
Principal retirement	685,176	964,761	764,890	813,609	519,610	461,454	402,000	413,000	466,000	444,000
Interest and fiscal charges	201,493	249,609	213,305	280,663	229,260	272,669	290,888	288,609	273,757	283,790
<b>Total expenditures</b>	<b>32,144,988</b>	<b>33,921,410</b>	<b>33,992,504</b>	<b>38,682,460</b>	<b>40,645,663</b>	<b>41,162,308</b>	<b>44,022,914</b>	<b>45,109,986</b>	<b>51,422,790</b>	<b>47,270,135</b>
Revenues over (under) expenditures	(443,394)	(1,199,793)	1,897,561	45,087	(1,425,880)	700,546	2,486,180	4,794,314	(2,823,597)	(620,310)
<b>Other Financing Sources (Uses):</b>										
Issuance of long-term debt	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	9,491,119	9,829,057	9,967,246	230,652	953,304	404,338	2,626,876	827,009	3,101,867	4,736,420
Transfers out	(9,491,119)	(10,029,057)	(10,314,508)	(230,652)	(953,304)	(404,338)	(2,626,876)	(827,009)	(3,101,867)	(4,736,420)
Local use tax refund	—	—	—	—	—	—	—	—	—	—
Insurance proceeds	—	—	—	—	—	—	237,622	160,822	26,823	28,621
Sale of capital assets	—	—	947,795	222,274	148,653	650,048	267,084	216,600	98,775	171,996
<b>Total other financing sources (uses)</b>	<b>691,112</b>	<b>102,347</b>	<b>600,533</b>	<b>3,650,935</b>	<b>148,653</b>	<b>2,655,048</b>	<b>686,706</b>	<b>377,422</b>	<b>1,825,598</b>	<b>200,617</b>
Net change in fund balances	\$ 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)	(419,693)
Debt service as a percentage of noncapital expenditures	2.9%	3.8%	3.1%	3.2%	2.1%	2.0%	1.7%	1.7%	1.7%	1.6%

**BOONE COUNTY, MISSOURI**

**TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS**

**Table 5**

Category	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General merchandise retail stores	\$ 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	451,426,016
Eating and drinking establishments	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	259,611,462
Miscellaneous retail	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	164,707,520
Food stores	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	187,969,216
Furniture, home furnishings and equipment	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	92,408,834
Electric, gas, and sanitary	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	95,986,937
Building material; hardware, garden supply	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	104,943,336
Wholesale trade- durable goods	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	60,870,568
Communication	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	95,461,110
Wholesale trade- nondurable goods	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	53,857,991
Apparel and accessories	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	60,256,938
Automotive dealers and gasoline services	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	90,459,039
All other	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	434,656,997
Total	\$ <u>1,639,549,408</u>	<u>1,706,490,843</u>	<u>1,749,794,797</u>	<u>1,825,499,116</u>	<u>1,935,432,329</u>	<u>2,085,143,986</u>	<u>2,213,915,741</u>	<u>2,207,281,162</u>	<u>2,207,577,030</u>	<u>2,152,615,964</u>
Annual percentage change	<u>2.6%</u>	<u>4.1%</u>	<u>2.5%</u>	<u>4.3%</u>	<u>6.0%</u>	<u>7.7%</u>	<u>6.2%</u>	<u>-0.3%</u>	<u>0.0%</u>	<u>-2.5%</u>
County direct sales tax rate	1.000%	1.000%	1.000%	1.125%	1.125%	1.125%	1.325%	1.325%	1.325%	1.325%

**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		
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%
2009	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 expired September 30, 2009.



# BOONE COUNTY, MISSOURI

## OVERLAPPING SALES TAX RATES – STATE, COUNTY AND CITIES Rates Effective December 31, 2009

**Table 7**

<b>Unincorporated Areas of Boone County including McBaine, Midway, Prathersville, and Wilton</b>	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
	<b>Combined Sales Tax Rates</b>	<b>5.350%</b>	
<b>Hartsburg and Village of Pierpont</b>	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
	City General Revenue	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>5.850%</b>		
<b>Ashland and Rocheport</b>	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
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>6.850%</b>		
<b>Sturgeon</b>	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
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>7.350%</b>		
<b>Centralia</b>	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
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>7.350%</b>		
<b>Columbia</b>	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
	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
<b>Combined Sales Tax Rates</b>	<b>7.350%</b>		
<b>Hallsville and Harrisburg</b>	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
	City General Revenue	1.000%	Permanent
<b>Combined Sales Tax Rates</b>	<b>6.350%</b>		

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 <sup>a</sup>	Per Capita <sup>a</sup>	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							
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	0.14%	51.15	5,576,452	5,576,452,000	154,365	
2009	\$ —	3,545,000	1,910,000	1,997,000	—	—	7,452,000	*	\$ 47.65	*	*	156,377	

<sup>a</sup> 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 <sup>a</sup>	Boone County Population
		Assessed Value	Estimated Actual Value			
2000	\$ —	1,399,989,697	6,042,684,856	—	\$ —	135,752
2001	—	1,507,459,279	6,556,366,036	—	—	136,977
2002	—	1,561,716,332	6,792,380,299	—	—	138,600
2003	—	1,626,463,450	7,072,361,257	—	—	140,067
2004	—	1,682,923,528	7,345,049,664	—	—	141,216
2005	—	1,968,613,137	8,639,742,036	—	—	143,326
2006	—	2,098,227,136	9,211,347,641	—	—	146,048
2007	—	2,219,912,270	9,732,834,265	—	—	152,435
2008	—	2,294,937,917	10,069,629,534	—	—	154,365
2009	\$ —	2,306,828,601	10,159,088,945	—	\$ —	156,377

<sup>a</sup> 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 2009	
Assessed Value	\$ 2,306,828,601
Debt limit (10% of assessed value)	230,682,860
Debt applicable to limit:	
General obligation bonds (Special assessment bonds)	1,997,000
Less: Amount set aside for repayment of general obligation debt	<u>(235,953)</u>
Total net debt applicable to limit	<u>1,761,047</u>
Legal debt margin	<u><u>\$ 228,921,813</u></u>

	Fiscal Year									
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Debt limit	\$ 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	230,682,860
Total net debt applicable to limit	<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>	<u>1,761,047</u>
Legal debt margin	<u><u>\$ 139,115,753</u></u>	<u><u>149,736,378</u></u>	<u><u>155,468,210</u></u>	<u><u>162,104,045</u></u>	<u><u>167,883,260</u></u>	<u><u>196,602,254</u></u>	<u><u>209,461,690</u></u>	<u><u>221,763,293</u></u>	<u><u>227,654,963</u></u>	<u><u>228,921,813</u></u>
Total net debt applicable to the limit as a percentage of debt limit	0.63%	0.67%	0.45%	0.33%	0.24%	0.13%	0.17%	0.10%	0.80%	0.76%

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.

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**BOONE COUNTY, MISSOURI**

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

Fiscal Year	Special Assessment Bonds					Coverage
	Special Assessment Collections	Debt Service		Total		
		Principle	Interest			
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	
2009	102,598	104,000	15,691	119,691	0.86	

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)			
2000	\$ 5,606,265	\$ 0.73%	\$ 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%	36,133	5,576,452	4.3%	6.1%	7.1%
2009	5,987,580	1.29%	156,377	1.30%	*	*	6.3%	9.3%	9.7%

\* 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

## BOONE COUNTY, MISSOURI

### PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

**Table 13**

Employer	2000			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,727	1	18.60%	8,545	1	9.76%
University Hospital & Clinics	5,381	2	6.80%	4,238	2	4.84%
Boone Hospital Center	1,868	3	2.36%	1,652	4	1.89%
Columbia Public Schools	1,317	4	1.66%	2,428	3	2.77%
City of Columbia	1,076	5	1.36%	1,285	5	1.47%
Hubbell/Chance Company	1,069	6	1.35%	-		0.00%
Shelter Insurance Companies	1,063	7	1.34%	1,095	9	1.25%
3M	925	8	1.17%			-
Harry S. Truman Veteran's Hospital	840	9	1.06%	1,250	7	1.43%
MBS Textbook Exchange	731	10	0.92%	1,269	6	-
State Farm Insurance Companies	-		-	1,104	8	1.26%
State of Missouri (excludes UMC)	-		-	611	10	0.70%
Total employment for principal employers	<u>28,997</u>		<u>36.63%</u>	<u>23,477</u>		<u>25.36%</u>
Total county employment	<u>79,165</u>			<u>87,567</u>		

**Sources:**

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector. The 2000 data is based on total employees while the 2009 data is based on total benefitted 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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Policy & Administration	78.91	77.41	80.15	80.55	83.55	81.05	84.60	83.88	87.40	84.44
Law Enforcement & Judicial - Court	42.87	43.04	41.13	44.11	43.25	43.55	44.21	45.68	46.11	46.18
Law Enforcement & Judicial - Sheriff/Corrections	113.64	116.60	121.35	140.35	140.40	141.40	144.65	145.40	145.90	145.40
Law Enforcement & Judicial - PA & Other	38.30	39.70	40.10	41.50	41.50	42.50	46.62	46.62	46.75	49.12
Environment, Buildings & Infrastructure	76.85	77.97	77.86	77.53	80.53	83.53	83.53	85.53	85.53	87.11
Other	9.75	9.75	9.75	11.75	11.75	12.75	12.75	12.44	12.75	12.75
Total	<u>360.32</u>	<u>364.47</u>	<u>370.34</u>	<u>395.79</u>	<u>400.98</u>	<u>404.78</u>	<u>416.36</u>	<u>419.55</u>	<u>424.44</u>	<u>425.00</u>

Source: County Auditor



**BOONE COUNTY, MISSOURI**

**OPERATING INDICATORS BY FUNCTION  
LAST NINE FISCAL YEARS**

**Table 15**

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Law Enforcement & Judicial - Court									
Circuit Clerk									
No. of Cases Filed	*	21,541	25,463	24,005	26,611	23,347	30,808	22,550	23,112
No. of Cases Disposed	*	21,178	25,259	22,500	21,710	22,458	26,749	22,501	22,585
No. of Cases Pending	*	8,461	7,650	8,030	8,121	8,924	7,850	9,097	9,126
Circuit Court Services									
No. of Juries Reporting	44	47	34	36	54	39	48	48	56 a
No. of Jury Trial Days	71	71	48	75	90	68	76	109	92 a
No. of Home Detention Days	8,965	9,955	11,055	15,942	14,306	16,824	14,405	13,827	14,000 a
Law Enforcement & Judicial - Sheriff/Corrections									
Corrections									
Correction Facility Capacity	210	210	210	210	210	210	210	210	210
Inmate Bookings	6,381	6,816	6,976	9,676	7,427	7,247	7,330	7,781	8,112 a
Average Daily Population	203	201	223	223	217	217	193	224	216 a
Sheriff									
Calls for Service	33,724	42,874	52,349	53,324	49,534	49,564	49,564	50,179	78,669
Civil Papers Served	13,912	13,593	12,848	12,959	13,418	12,454	12,454	14,326	13,671
Warrants Served	4,619	5,354	6,029	6,127	6,524	6,112	6,112	6,256	5,939
Law Enforcement & Judicial - PA & Other									
Prosecuting Attorney									
Total Cases Filed	10,170	9,262	9,542	9,991	11,362	10,982	10,179	10,179	10,745 a
Environment, Buildings & Infrastructure									
Public Works									
County Maintained Roads in Centerline Miles **									
Concrete	29	30	30	30	32	33	34	34	34
Asphalt	196	196	203	208	206	209	209	209	209
Low Type Bituminous	38	38	56	61	72	73	97	97	97
Gravel	537	537	507	501	491	487	472	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 FIVE FISCAL YEARS**

**Table 16**

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Policy &amp; Administration</b>					
Government Center Building	1	1	1	1	1
Johnson Building	1	1	1	1	1
Building at 101 N Seventh (Currently leased to City of Columbia)	1	1	1	1	1
<b>Law Enforcement &amp; Judicial - Court/Prosecuting Attorney/Other</b>					
Alternative Sentencing Center	-	-	1	1	1
Courthouse	1	1	1	1	1
Juvenile Justice Center	1	1	1	1	1
Juvenile Justice Center Capacity	45	45	45	45	45
Juvenile Justice Center Art/Maintenance Building	1	1	1	1	1
Child Support Building	1	1	1	1	1
<b>Law Enforcement &amp; Judicial - Sheriff/Corrections</b>					
Sheriff Administration & Correction Facility	1	1	1	1	1
Correction Facility Capacity	210	210	210	210	210
Substations	2	2	2	2	2
<b>Environment, Buildings &amp; Infrastructure</b>					
Public Works Administration & Maintenance Building	1	1	1	1	1
North Garage	1	1	1	1	1
Asphalt Storage Facility	1	1	1	1	1
Snow & Ice Maintenance Storage Facility	1	1	1	1	1
County Maintained Roads in Centerline Miles *					
Concrete	32	33	34	34	34
Asphalt	206	209	209	209	209
Low Type Bituminous	72	73	97	97	97
Gravel	491	487	472	472	472
<b>Community Health &amp; Public Services</b>					
Health Facility (joint ownership with City of Columbia)	1	1	1	1	1
<b>Beautification &amp; Recreation</b>					
Fairground Property & Buildings	1	1	1	1	1
<b>Other (Currently utilized for construction staging &amp; storage)</b>					
Building at 605 E Walnut	1	1	1	1	1
Building at 613 E Ash	—	—	1	1	1

Information for prior years is not readily available.

Source: County Auditor

\* Source: Public Works annual report