

**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.

**Table Page**

***Financial Trends Information***

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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**TABLE 1**

## BOONE COUNTY, MISSOURI

NET ASSETS BY COMPONENT  
LAST FIVE FISCAL YEARS  
(accrual basis of accounting)

	Fiscal Year				
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</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
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:

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.

TABLE 2

## BOONE COUNTY, MISSOURI

CHANGES IN NET ASSETS  
LAST FIVE FISCAL YEARS  
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Expenses</b>					
Governmental activities:					
Policy and administration	\$ 6,024,342	6,776,220	6,520,149	8,235,033	8,351,758
Law enforcement and judicial	14,861,271	15,218,767	15,556,658	16,452,287	18,355,489
Environment, public buildings, and infrastructure	10,636,282	10,216,603	11,331,430	13,178,130	19,846,910
Community health and public services	1,197,204	1,112,171	1,232,866	1,171,702	1,316,693
Economic vitality	66,000	66,000	67,875	66,000	66,000
Beautification and recreation	27,291	36,819	39,842	41,008	42,141
Protective inspection	823,532	895,051	1,047,305	1,039,597	1,082,119
Interest and fiscal charges	401,632	191,180	320,576	284,280	277,262
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>
<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
Law enforcement and judicial	1,504,558	1,451,692	1,580,250	1,660,417	1,702,664
Environment, public buildings, and infrastructure	16,275	11,964	283,553	625,299	139,191
Protective inspection	255,236	267,983	319,135	319,633	265,379
Other	200	32,079	36,951	34,355	35,258
Operating grants and contributions:	4,248,591	4,138,405	4,079,444	4,174,709	4,664,023
Capital grants and contributions:	1,136,706	537,212	96,000	2,306,349	1,049,328
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>
<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)
<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
Sales Taxes	22,830,022	23,873,177	25,452,011	27,751,933	31,463,171
Franchise and other taxes	164,694	175,724	193,172	213,759	222,558
Investment revenue	220,320	256,721	660,643	1,311,016	1,640,430
Hospital lease revenue	1,404,518	1,430,923	1,477,571	1,528,104	1,566,918
Gain on sale of capital assets	116,848	20,554	255,692	37,012	2,654
Miscellaneous	438,407	293,397	432,654	913,564	1,759,031
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>
<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>

## 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.

TABLE 3

BOONE COUNTY, MISSOURI  
 FUND BALANCES OF GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (modified accrual basis of accounting)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Major Funds:</b>										
<b>General Fund</b>										
Reserved	1,094,181	1,633,029	1,615,439	969,375	568,247	586,909	629,288	889,818	624,002	703,031
Unreserved										
Designated	701,564	701,564	689,898	1,556,306	1,823,525	1,823,525	2,123,525	2,200,000	-	-
Undesignated	4,872,920	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
<b>Total General Fund</b>	<b>6,668,665</b>	<b>7,496,899</b>	<b>8,218,953</b>	<b>8,425,479</b>	<b>9,277,877</b>	<b>10,139,400</b>	<b>9,145,365</b>	<b>10,649,534</b>	<b>8,484,357</b>	<b>8,014,864</b>
<b>Road and Bridge Fund</b>										
Reserved	1,189,567	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
Unreserved										
Designated									500,000	500,000
Undesignated	3,615,432	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
<b>Total Road and Bridge Fund</b>	<b>4,804,999</b>	<b>3,351,731</b>	<b>3,044,169</b>	<b>2,836,540</b>	<b>3,308,378</b>	<b>3,732,382</b>	<b>5,165,455</b>	<b>6,500,530</b>	<b>7,061,613</b>	<b>8,748,203</b>
<b>Law Enforcement Services Fund</b>										
Reserved	-	-	-	-	-	262,895	28,005	34,051	307,307	89,426
Unreserved										
Designated						250,000	250,000	250,000	250,000	250,000
Undesignated						217,789	543,952	763,388	1,075,464	1,125,325
<b>Total Law Enforcement Services Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>730,684</b>	<b>821,957</b>	<b>1,047,439</b>	<b>1,632,771</b>	<b>1,464,751</b>
<b>Capital Project Fund</b>										
Reserved	-	-	-	-	-	888,639	-	-	-	-
Unreserved	-	-	-	-	-	563,895	-	-	-	-
<b>Total Capital Project Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,452,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal HAVA Election Fund</b>										
Unreserved	-	-	-	-	-	-	-	-	(113,234)	-
<b>Total Federal HAVA Election Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(113,234)</b>	<b>-</b>
<b>One-Fifth Cent Sales Tax Capital Improvement Fund</b>										
Reserved	4,600,823	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
Unreserved										
<b>Total One-Fifth Cent Sales Tax Capital Improvement Fund</b>	<b>4,600,823</b>	<b>2,081,425</b>	<b>1,783,247</b>	<b>1,564,695</b>	<b>988,470</b>	<b>2,599,923</b>	<b>1,872,511</b>	<b>2,033,106</b>	<b>2,131,335</b>	<b>2,011,361</b>
<b>Non Major Funds (all other governmental funds):</b>										
Reserved	2,949,503	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
Unreserved, reported in:										
Special revenue funds										
Debt service funds										
Capital project funds	278,533	117,139	167,148	155,898	1,095,173	83,018	180,205	269,146	421,968	295,568
Total all non major governmental funds	<b>7,828,859</b>	<b>3,419,530</b>	<b>3,252,756</b>	<b>3,899,634</b>	<b>5,073,492</b>	<b>5,300,769</b>	<b>4,945,765</b>	<b>5,236,633</b>	<b>6,158,929</b>	<b>6,461,920</b>
<b>Total fund balance- all governmental funds combined</b>	<b>\$ 19,302,523</b>	<b>14,268,160</b>	<b>14,515,878</b>	<b>15,161,653</b>	<b>17,659,747</b>	<b>21,355,769</b>	<b>20,078,542</b>	<b>23,434,136</b>	<b>26,607,022</b>	<b>31,778,758</b>

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.

TABLE 4

BOONE COUNTY, MISSOURI  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (modified accrual basis of accounting)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Revenues:</b>										
Property taxes	2,276,195	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
Assessments	142,713	348,978	365,140	444,089	361,028	209,541	227,015	226,077	206,031	148,743
Sales taxes	16,930,073	17,590,705	18,289,363	19,094,072	19,704,957	22,830,022	23,873,177	25,652,011	27,751,933	31,463,171
Other taxes	81,608	67,838	94,553	80,074	137,711	137,206	143,692	162,240	175,895	185,691
Licenses and permits	266,101	270,166	253,414	284,832	340,430	398,227	434,809	476,771	454,054	488,000
Intergovernmental	3,971,586	4,178,382	4,002,744	4,380,202	4,489,297	4,430,181	4,541,519	4,398,261	5,338,588	4,884,000
Charges for services	3,324,132	3,320,817	3,459,959	3,854,780	4,480,285	4,732,415	4,547,665	4,769,872	5,470,963	5,105,838
Fines and forfeitures	41,925	117,736	129,229	94,832	138,919	27,284	21,651	27,846	22,774	23,121
Investment income	1,175,410	1,072,845	723,357	605,999	416,156	190,099	229,256	564,710	1,082,934	1,345,231
Interfund services provided	-	-	-	-	-	210,962	224,720	225,310	255,814	239,962
Miscellaneous:										
Hospital lease revenue	2,417,885	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
Contributions	67,928	3,568	3,568	17,018	9,056	500,800	550	1,110	150	8,500
Other	284,731	447,977	358,189	454,585	1,415,859	493,727	322,602	555,562	426,262	446,385
<b>Total revenues</b>	<b>30,980,287</b>	<b>31,543,080</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>Expenditures:</b>										
Policy and administration	3,834,527	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
Law enforcement and judicial	10,470,354	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
Environment, public buildings, and infrastructure	12,059,004	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
Community health and public services	1,958,256	1,634,634	1,445,291	1,185,831	1,196,286	1,196,286	1,112,171	1,232,866	1,171,702	1,227,491
Economic vitality	77,500	77,500	69,500	72,500	66,000	66,000	66,000	67,875	66,000	66,000
Recreation and leisure	4,764	8,574	16,294	30,929	34,137	27,291	36,769	39,842	42,141	42,141
Benefit and recreation	560,890	551,263	675,701	634,678	722,046	774,519	887,844	1,037,370	1,046,238	1,069,967
Protective inspection	-	-	-	-	-	-	-	-	-	-
Interfund services used	1,264,738	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
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal retirement	400,000	450,896	685,176	964,761	764,890	813,609	519,610	461,454	402,000	413,000
Interest and fiscal charges	198,815	197,396	201,493	249,609	213,305	280,663	229,260	272,669	290,888	288,609
<b>Total expenditures</b>	<b>30,828,848</b>	<b>37,950,633</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>
Revenues over (under) expenditures	151,439	(6,407,553)	(443,394)	(1,199,793)	1,897,561	45,087	(1,425,880)	700,546	2,486,180	4,794,314
<b>Other Financing Sources (Uses):</b>										
Issuance of long-term debt	353,735	1,388,055	462,771	302,347	-	5,240,000	-	2,005,000	182,000	-
Premium on long-term debt	-	-	-	-	-	-	-	-	-	-
Payments for bond refunding	-	-	-	-	-	(1,898,933)	-	-	-	-
Proceeds of capital leases	-	-	-	-	-	-	-	-	-	-
Transfers in	12,237,378	10,947,891	9,491,119	9,829,057	9,967,246	230,652	953,304	404,338	2,626,876	827,009
Transfers out	(12,250,543)	(10,962,756)	(9,491,119)	(10,029,057)	(10,314,508)	(230,652)	(953,304)	(404,338)	(2,626,876)	(827,009)
Local use tax refund	-	-	-	-	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	947,795	222,274	148,653	650,048	267,084	216,600
<b>Total other financing sources (uses)</b>	<b>218,643</b>	<b>1,373,190</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>
Net change in fund balances	370,082	(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
Debt service as a percentage of noncapital expenditures	2.0%	2.1%	2.9%	3.8%	3.1%	3.2%	2.1%	2.0%	1.7%	1.7%

TABLE 5

BOONE COUNTY, MISSOURI  
 TAXABLE SALES BY CATEGORY  
 LAST TEN FISCAL YEARS

Category	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General merchandise retail stores	\$ 104,928,197	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
Eating and drinking establishments	151,523,545	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
Miscellaneous retail	350,708,435	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
Food stores	160,030,999	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
Furniture, home furnishings and equipment	66,216,027	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
Electric, gas, and sanitary	91,889,395	116,997,984	120,220,324	128,799,412	128,161,804	135,331,391	137,351,544	155,532,041	168,540,873	184,998,226
Building material, hardware, garden supply	81,019,073	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
Wholesale trade- durable goods	66,345,745	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
Communication	25,081,499	22,457,276	33,123,476	38,949,206	35,428,604	75,041,319	76,193,717	79,791,721	87,217,700	86,462,973
Wholesale trade- nondurable goods	42,982,995	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
Apparel and accessories	43,493,472	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
All other	344,023,540	334,023,652	336,892,122	324,386,115	328,166,515	312,739,897	331,135,899	370,120,486	389,611,401	387,728,352
Total	\$ 1,528,242,922	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

Annual percentage change	N/A	4.6%	2.6%	4.1%	2.5%	4.3%	6.0%	7.7%	6.2%	-0.3%
County direct sales tax rate	1.000%	1.000%	1.000%	1.000%	1.000%	1.125%	1.125%	1.125%	1.325%	1.325%

Source: Missouri Department of Revenue

BOONE COUNTY, MISSOURI

DIRECT AND OVERLAPPING SALES TAX RATES  
LAST TEN FISCAL YEARS

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		
1998	0.50%	0.50%	-	-	1.000%	4.225%
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%

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.

**TABLE 7**

**BOONE COUNTY, MISSOURI**

**OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES  
RATES EFFECTIVE DECEMBER 31, 2007**

<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
	County Capital Improvement	0.200%	Sunset September 30, 2009
	<b>Combined Sales Tax Rates</b>	<b>5.550%</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
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>6.050%</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
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>7.050%</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
	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
<b>Combined Sales Tax Rates</b>	<b>7.550%</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
	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	
<b>Combined Sales Tax Rates</b>	<b>7.550%</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
	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
<b>Combined Sales Tax Rates</b>	<b>7.550%</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
	County Capital Improvement	0.200%	Sunset September 30, 2009
	City General Revenue	1.000%	Permanent
<b>Combined Sales Tax Rates</b>	<b>6.550%</b>		

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

BOONE COUNTY, MISSOURI

RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities Debt										Total Primary Government	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds		Special Obligation Bonds—		Special Assessment Bonds	Capital Leases	Notes Payable	Special Obligation Bonds—		Total Primary Government			
	Bonds	Non-Taxable	Taxable	Special Assessment Bonds				Capital Leases	Notes Payable				
1998	\$ 105,000	3,300,000	-	785,000	-	-	-	-	-	4,190,000	0.13%	\$ 31.60	
1999	-	3,040,000	-	700,000	187,159	1,200,000	-	-	-	5,127,159	0.15%	38.24	
2000	-	2,765,000	-	1,079,000	390,324	900,000	-	-	-	5,134,324	0.14%	37.82	
2001	-	2,480,000	-	1,260,000	134,563	600,000	-	-	-	4,474,563	0.12%	32.67	
2002	-	2,180,000	-	1,125,000	104,673	300,000	-	-	-	3,709,673	0.10%	26.77	
2003	-	5,240,000	-	959,000	72,064	-	-	-	-	6,271,064	0.16%	44.77	
2004	-	4,930,000	-	785,000	36,454	-	-	-	-	5,751,454	0.13%	40.73	
2005	-	4,660,000	2,005,000	630,000	-	-	-	-	-	7,295,000	0.16%	50.90	
2006	-	4,390,000	2,005,000	680,000	-	-	-	-	-	7,075,000	0.15%	48.44	
2007	\$ -	4,115,000	2,005,000	542,000	-	-	-	-	-	6,662,000	*	43.70	

<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.

TABLE 8

**TABLE 9**

**BOONE COUNTY, MISSOURI**

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

Fiscal Year	General Bonded Debt Outstanding— General Obligation Bonds	Taxable Property		Percentage of Taxable Property— Estimated Actual Value	Per Capita <sup>a</sup>
		Assessed Value	Estimated Actual Value		
1998	\$ 105,000	1,269,769,488	5,512,909,538	0.0019%	\$ 0.79
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	-	\$ -

<sup>a</sup> See Table 12 for population data.

BOONE COUNTY, MISSOURI

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2007

Assessed Value	\$ 2,219,912,270
Debt limit (10% of assessed value)	221,991,227
Debt applicable to limit:	
General obligation bonds (Special assessment bonds)	542,000
Less: Amount set aside for repayment of general obligation debt	(314,066)
Total net debt applicable to limit	<u>227,934</u>
Legal debt margin	<u>\$ 221,763,293</u>

	Fiscal Year										
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	
Debt limit	\$ 126,976,949	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	
Total net debt applicable to limit	<u>598,913</u>	<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>	
Legal debt margin	<u>\$ 126,378,036</u>	<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>	
Total net debt applicable to the limit as a percentage of debt limit	0.47%	0.41%	0.63%	0.67%	0.45%	0.33%	0.24%	0.13%	0.17%	0.10%	

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.

**TABLE 11**

**BOONE COUNTY, MISSOURI**  
**PLEDGED-REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Special Assessment Bonds				
	Special Assessment Collections	Debt Service		Total	Coverage
		Principle	Interest		
1997	204,027	55,000	24,138	79,138	2.58
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

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.



TABLE 13

BOONE COUNTY, MISSOURI

PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO

Employer	1998			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,353	1	16.96%	8,188	1	9.40%
University Hospital & Clinics	4,579	2	5.41%	4,046	2	4.64%
Columbia Public Schools	2,200	3	2.60%	2,413	3	2.77%
Boone Hospital Center	1,560	4	1.84%	1,657	4	1.90%
City of Columbia	1,243	5	1.47%	1,242	5	1.43%
Hubbell/Chance Company	1,100	6	1.30%	-	-	-
Harry S. Truman Veterans Hospital	1,032	7	1.22%	1,086	8	1.25%
Shelter Insurance Companies	1,010	8	1.19%	1,050	9	1.21%
3M	940	9	1.11%	-	-	-
Columbia Regional Hospital	900	10	1.06%	-	-	-
State Farm Insurance Companies	-	-	-	1,149	6	1.32%
MBS Textbook Exchange	-	-	-	1,086	7	1.25%
State of Missouri (excludes UMC)	-	-	-	763	10	0.88%
Total employment for principal employers	<u>28,917</u>		<u>34.17%</u>	<u>22,680</u>		<u>26.04%</u>
Total county employment	<u>84,627</u>			<u>87,109</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 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 FISCAL YEARS

	Full-time Equivalent Employees as of December 31									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Policy & Administration	75.67	74.52	78.91	77.41	80.15	80.55	83.55	81.05	84.60	83.88
Law Enforcement & Judicial - Court	80.28	62.14	42.87	43.04	41.13	44.11	43.25	43.55	44.21	42.67
Law Enforcement & Judicial - Sheriff/Corrections	95.37	109.57	113.64	116.60	121.35	140.35	140.40	141.40	144.65	146.65
Law Enforcement & Judicial - PA & Other	36.25	37.30	38.30	39.70	40.10	41.50	41.50	42.50	46.37	46.37
Environment, Buildings & Infrastructure	76.85	76.85	76.85	77.97	77.86	77.53	80.53	83.53	83.53	84.53
Other	9.75	9.75	9.75	9.75	9.75	9.75	11.75	12.75	12.75	12.44
Total	<u>374.17</u>	<u>370.13</u>	<u>360.32</u>	<u>364.47</u>	<u>370.34</u>	<u>393.79</u>	<u>400.98</u>	<u>404.78</u>	<u>416.11</u>	<u>416.54</u>

Source: County Auditor

**TABLE 15**

**BOONE COUNTY, MISSOURI**

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Law Enforcement &amp; Judicial - Court</b>							
<b>Circuit Clerk</b>							
No. of Cases Filed	*	21,541	25,463	24,005	26,611	23,347	27,476 a
No. of Cases Disposed	*	21,178	25,259	22,500	21,710	22,458	24,547 a
No. of Cases Pending	*	8,461	7,650	8,030	8,121	8,924	9,900 a
<b>Circuit Court Services</b>							
No. of Juries Reporting	44	47	34	36	54	39	54 a
No. of Jury Trial Days	71	71	48	75	90	68	82 a
No. of Home Detention Days	8,965	9,955	11,055	15,942	14,306	16,824	14,522 a
<b>Law Enforcement &amp; Judicial - Sheriff/Corrections</b>							
<b>Corrections</b>							
Correction Facility Capacity	210	210	210	210	210	210	210
Inmate Bookings	6,381	6,816	6,976	9,676	7,427	7,247	7,652 a
Average Daily Population	203	201	223	223	217	217	217 a
<b>Sheriff</b>							
Calls for Service	33,724	42,874	52,349	53,324	49,534	49,564	44,245
Civil Papers Served	13,912	13,593	12,848	12,959	13,418	12,454	12,888
Warrants Served	4,619	5,354	6,029	6,127	6,524	6,112	5,878
<b>Law Enforcement &amp; Judicial - PA &amp; Other</b>							
<b>Prosecuting Attorney</b>							
Total Cases Filed	10,170	9,262	9,542	9,991	11,362	10,982	10,619 a
<b>Environment, Buildings &amp; Infrastructure</b>							
<b>Public Works</b>							
<b>County Maintained Roads in Centerline Miles</b>							
Concrete	29	30	30	30	32	33	34
Asphalt	196	196	203	208	206	209	209
Low Type Bituminous	38	38	56	61	72	73	97
Gravel	537	537	507	501	491	487	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 THREE FISCAL YEARS

	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Policy &amp; Administration</b>			
Government Center Building	1	1	1
<b>Law Enforcement &amp; Judicial - Court</b>			
Alternative Sentencing Building	-	-	1
Courthouse	1	1	1
Juvenile Justice Center	1	1	1
Juvenile Justice Center Capacity	45	45	45
<b>Law Enforcement &amp; Judicial - Sheriff/Corrections</b>			
Sheriff Administration & Correction Facility	1	1	1
Correction Facility Capacity	210	210	210
<b>Environment, Buildings &amp; Infrastructure</b>			
Public Works Administration & Maintenance Building	1	1	1
Asphalt Storage Facility	1	1	1
Snow & Ice Maintenance Storage Facility	1	1	1
County Maintained Roads in Centerline Miles			
Concrete	32	33	34
Asphalt	206	209	209
Low Type Bituminous	72	73	97
Gravel	491	487	472

Information for prior years is not readily available.

Source: County Auditor

