

Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and, current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Glossary of financial accounting and budgeting terms.

Statistical and Demographic Information

Principal Employers Current and Nine Years Ago

Employer	1996			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,298	1	18.12%	7,642	1	8.81%
University Hospital & Clinics	4,720	2	5.98%	3,551	2	4.09%
Columbia Public Schools	2,300	3	2.91%	2,030	3	2.34%
Boone Hospital Center	1,439	4	1.82%	1,334	4	1.54%
A. B. Chance Company	1,200	5	1.52%	-	-	-
US Department of Veterans Affairs	1,166	6	1.48%	924	10	1.07%
City of Columbia	985	7	1.25%	1,187	5	1.37%
Shelter Insurance Companies	964	8	1.22%	1,019	7	1.17%
Columbia Regional Hospital	900	9	1.14%	-	-	0.00%
3M	712	10	0.90%	-	-	0.00%
State Farm Insurance Companies	-	-	-	1,079	6	1.24%
Federal Government (Excludes Veterans Affairs)	-	-	-	1,002	8	1.16%
MBS Textbook Exchange	-	-	-	935	9	1.08%
Total employment for principal employers	<u>28,684</u>		<u>36.35%</u>	<u>20,703</u>		<u>23.87%</u>
Total county employment	<u>78,914</u>			<u>86,740</u>		

Source: Regional Economic Development, Inc.

Data excludes retail sector. The 1996 data is based on total employees while the 2005 data is based on total benefited full-time equivalent employees.

Statistical and Demographic Information cont'd

Demographic Statistics

	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)
1996	5,431,553	0.99%	128,366	2.27%	22,343	2,868,084	1.7%	4.7%	5.4%
1997	5,481,193	0.91%	130,981	2.04%	23,380	3,062,397	1.6%	4.3%	4.9%
1998	5,521,765	0.74%	132,601	1.24%	24,456	3,242,933	1.5%	4.0%	4.5%
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%	*	*	3.4%	5.3%	4.6%

* 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

Statistical and Demographic Information cont'd

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1995 \$	716,622,930	3,335,885,595	202,967,083	587,500,223
1996	753,190,586	3,496,479,199	238,794,586	742,872,496
1997	934,741,528	4,407,848,616	253,804,060	788,481,489
1998	976,044,501	4,599,885,883	265,669,016	825,348,746
1999	1,014,572,774	4,777,589,810	288,357,598	880,075,103
2000	1,052,505,854	4,967,567,370	315,782,804	976,051,739
2001	1,147,616,965	5,444,668,147	324,415,743	1,000,989,854
2002	1,211,532,232	5,712,271,756	318,306,177	980,490,034
2003	1,261,766,684	5,947,626,218	331,539,757	1,021,119,386
2004	1,322,804,574	6,235,000,732	326,331,460	1,004,463,013
2005 \$	1,568,599,080	7,413,866,636	366,628,276	1,120,607,334

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1995 \$	26,512,225	82,850,703	946,102,238	4,006,236,521
1996	27,894,061	87,168,941	1,019,879,233	4,326,520,636
1997	28,516,469	89,113,966	1,217,062,057	5,285,444,071
1998	28,055,971	87,674,909	1,269,769,488	5,512,909,538
1999	31,134,255	97,294,547	1,334,064,627	5,754,959,460
2000	31,701,039	99,065,747	1,399,989,697	6,042,684,856
2001	35,426,571	110,708,035	1,507,459,279	6,556,366,036
2002	31,877,923	99,618,509	1,561,716,332	6,792,380,299
2003	33,157,009	103,615,653	1,626,463,450	7,072,361,257
2004	33,787,494	105,585,919	1,682,923,528	7,345,049,664
2005 \$	33,685,781	105,268,066	1,968,913,137	8,639,742,036

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1200	0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0475	0.0475
Group Homes	0.1100	0.1200	0.1200	0.1200	0.1189	0.1194	0.1194	0.1195	0.1114	0.1114
Total Boone County	<u>\$ 0.2800</u>	<u>\$ 0.2900</u>	<u>\$ 0.3000</u>	<u>\$ 0.3000</u>	<u>\$ 0.2989</u>	<u>\$ 0.2994</u>	<u>\$ 0.2994</u>	<u>\$ 0.2995</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Boone County Library District	0.2300	0.2400	0.2400	0.3200	0.3200	0.3200	0.3200	0.3200	0.2986	0.2986
Special Business District	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4900	0.4900	0.4781	0.4834
Boone County Fire Protection District	0.8800	0.8500	0.8500	0.8500	0.8495	0.8495	0.8379	0.8231	0.8148	0.7016
Centralia Road and Bridge District	0.2200	-	-	-	-	-	-	-	-	-
Columbia Regional Library District	0.2800	0.2900	0.6500	0.6500	0.6441	0.6391	0.6341	0.6341	0.5720	0.5270
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Ashland	0.5700	0.4700	0.3000	0.3000	0.5062	0.7306	0.7306	0.6806	0.3178	0.3028
City of Centralia	1.3200	1.3200	1.3400	0.9700	0.9526	0.9579	0.9579	0.9596	0.9288	0.9288
Centralia Library District	-	-	-	0.3900	0.3722	0.3854	0.3853	0.3888	0.3775	0.3736
City of Hallsville	0.9600	0.9700	0.9700	0.9700	0.9468	0.9447	0.9467	0.9467	0.8664	0.8664
Town of Harrisburg	0.3200	0.3300	0.3300	0.3300	0.3284	0.3284	0.3312	0.3479	0.3259	0.3259
Village of Hartsburg	0.4000	0.4000	0.4000	0.3999	0.4157	0.4114	0.4124	0.4495	0.4292	0.4292
City of Rocheport	0.2700	0.2800	0.2800	0.2974	0.2974	0.2974	0.3048	0.3086	0.2550	0.2554
City of Sturgeon	0.3900	0.3900	0.3900	0.3900	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900
Columbia Public Schools	4.1200	4.1200	4.7000	4.7900	4.7544	4.7544	4.9444	4.9444	4.6863	4.6706
Southern Boone County R-I Schools	3.9800	4.0600	4.6600	4.6572	4.6236	4.5963	4.6068	4.6014	4.3658	4.5158
Hallsville R-IV Schools	4.3800	4.3800	4.3800	4.1200	4.1200	4.1200	4.1200	4.1200	3.9032	3.9032
Sturgeon R-V Schools	3.7500	3.6900	3.6000	4.0000	4.0200	4.0200	4.0797	4.7500	4.6988	4.6838
Centralia R-VI Schools	3.2200	3.2200	3.2200	3.2200	3.2200	3.5611	3.5611	3.5611	3.5000	3.5094
Harrisburg R-VIII Schools	3.8000	3.7300	4.1200	4.2929	4.3491	4.3313	3.3800	4.3943	4.3746	4.3572
New Franklin R-I Schools	3.6200	3.8700	3.8700	3.8700	3.8255	3.8700	3.0100	3.8700	3.8700	3.8700
Fayette R-III Schools	2.9900	2.9900	3.8900	3.8766	4.1500	4.1223	3.2300	4.1498	4.1346	4.1401
North Callaway R-I Schools	3.2400	3.3100	3.3100	3.3100	3.3100	3.3100	3.0500	3.6100	3.6100	3.6100
Southern Boone County Fire District	0.4400	0.4200	0.4100	0.4100	0.4078	0.3082	0.2500	0.4541	0.4403	0.4329
Moniteau Watershed Subdistrict	-	-	-	-	-	-	0.3200	-	-	-
Callahan Watershed Subdistrict	\$ 0.1000	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3200	\$ 0.0900	\$ 0.0900	0.0900

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES- STATE, COUNTY, AND CITIES AS OF DECEMBER 31, 2006

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, 2008
	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, 2008
	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, 2008
	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, 2008
	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, 2008
	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, 2008
	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, 2008
	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%	

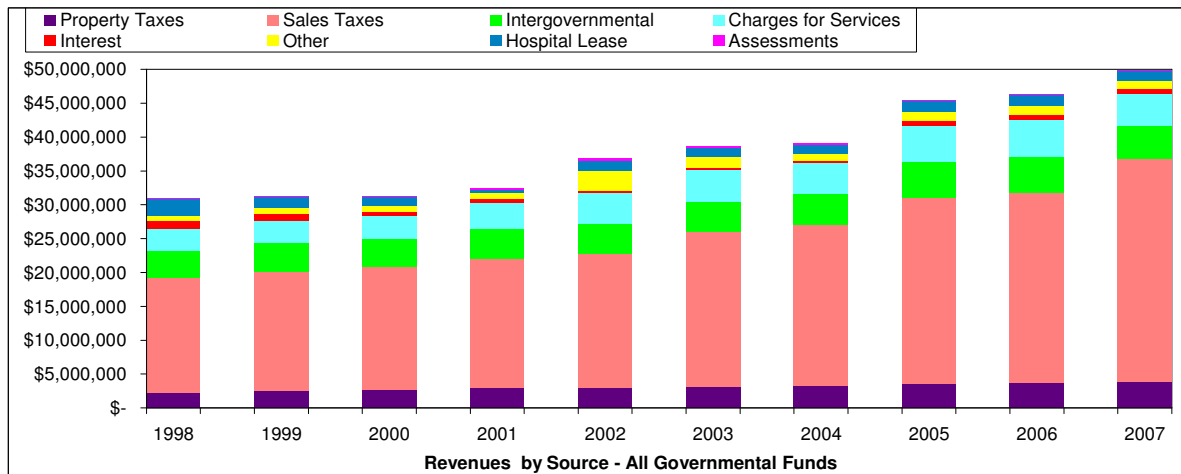
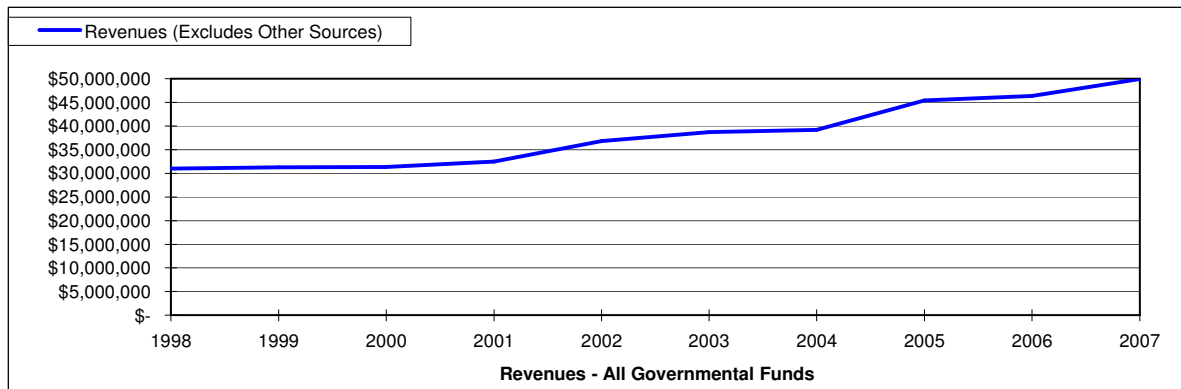
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Property Taxes	\$ 2,290,922	\$ 2,578,335	\$ 2,676,010	\$ 2,961,134	\$ 3,024,767
Assessments	127,986	158,600	146,380	228,545	353,496
Sales Taxes	16,930,073	17,590,705	18,289,363	19,094,072	19,704,957
Intergovernmental	3,971,630 e	4,178,382	4,002,744	4,380,202	4,489,297
Charges for Services	3,324,086 h	3,320,677	3,340,926	3,854,780	4,480,285
Interest	1,175,709	1,053,235	712,075	601,390	415,203
Hospital Lease	2,417,885	1,545,733	1,350,000	450,000 k	1,371,600
Other	741,993	877,386 f	812,351	907,815	2,967,148
Total	\$ 30,980,284	\$ 31,303,053	\$ 31,329,849	\$ 32,477,938	\$ 36,806,753

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Property Taxes	\$ 3,162,565	\$ 3,222,224	\$ 3,587,227	\$ 3,734,000	\$ 3,862,000
Assessments	208,564	171,863	159,031	159,031	136,703
Sales Taxes	22,830,022	23,873,177	27,452,573	28,110,500	32,852,250
Intergovernmental	4,430,181	4,541,519	5,308,926	5,221,347	4,979,298
Charges for Services	4,793,377	4,622,385	5,383,167	5,473,671	4,786,005
Interest	189,516	228,030	659,753	751,741	605,364
Hospital Lease	1,404,518	1,430,923	1,477,571	1,528,104	1,566,306
Other	1,683,784	1,051,652	1,439,211	1,408,543	1,178,967
Total	\$ 38,702,527	\$ 39,141,773	\$ 45,467,459	\$ 46,386,937	\$ 49,966,893



e Child Advocacy grant, CDBG projects, Community Sentencing
 f Sheriff Forfeiture receipts, prepaid rent from Reality House
 h High real estate fees, Public Administrator fees

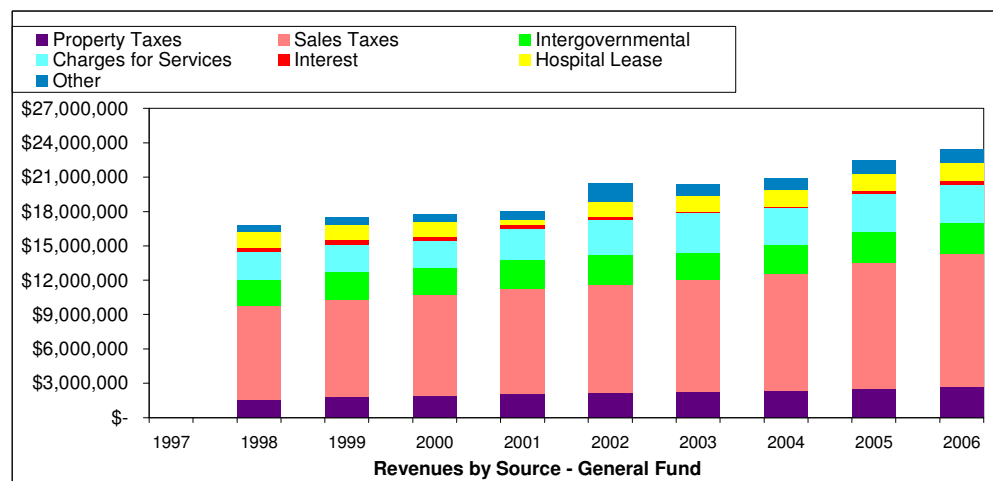
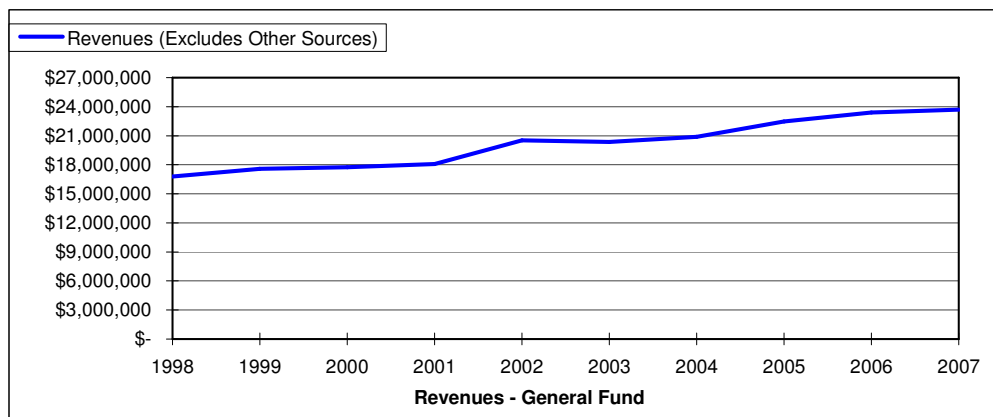
k Hospital lease revision and modification
 l Sale of Boone Retirement Center, Workers Comp Refunds

Revenues by Source cont'd

General Fund (Major Fund)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Property Taxes	\$ 1,586,450	\$ 1,843,090	\$ 1,911,459	\$ 2,125,808	\$ 2,164,787
Sales Taxes	8,158,523	8,450,433	8,833,057	9,178,946	9,476,493
Intergovernmental	2,314,963 d	2,405,485	2,333,745	2,457,894	2,539,282
Charges for Services	2,400,383 e	2,437,472	2,338,071	2,757,625	3,129,346
Interest	381,342	369,153	350,472	318,710	200,144
Hospital Lease	1,350,000	1,350,000	1,350,000	450,000 g	1,371,600
Other	583,646	697,013 f	636,218 f	763,834	1,631,933
Total	\$ 16,775,307	\$ 17,552,646	\$ 17,753,022	\$ 18,052,817	\$ 20,513,585

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Property Taxes	\$ 2,257,713	\$ 2,307,407	\$ 2,505,227	\$ 2,652,000	\$ 2,744,000
Sales Taxes	9,834,025	10,297,638	11,012,073	11,670,000	12,137,000
Intergovernmental	2,296,641	2,493,022	2,730,478	2,642,899	2,503,284
Charges for Services	3,487,843	3,250,234	3,309,347	3,399,851	3,340,865
Interest	84,725	112,636	235,698	327,686	287,017
Hospital Lease	1,404,518	1,430,923	1,477,571	1,528,104	1,566,306
Other	980,225	995,184	1,185,637	1,154,969	1,102,511
Total	\$ 20,345,690	\$ 20,887,044	\$ 22,456,031	\$ 23,375,509	\$ 23,680,983



d Child Advocacy grant, Community Sentencing
 e High real estate fees, public administrator fees

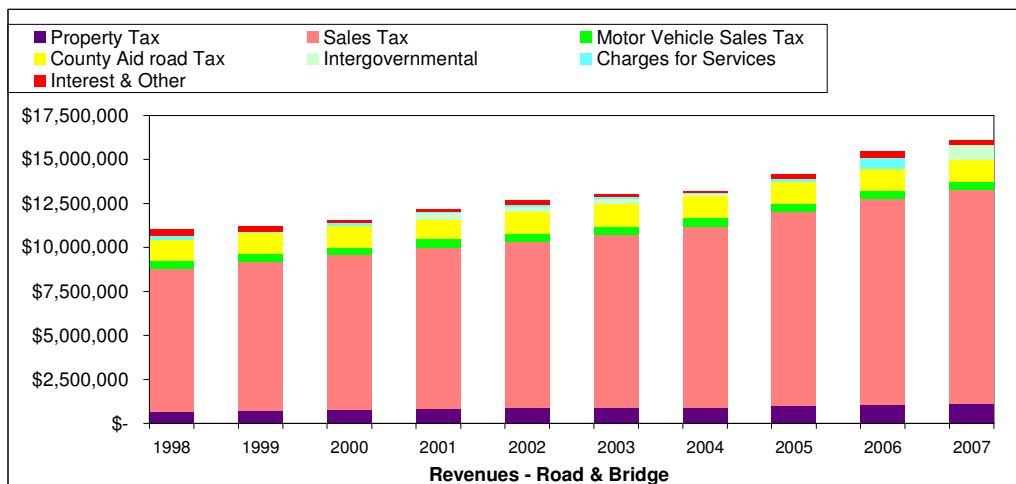
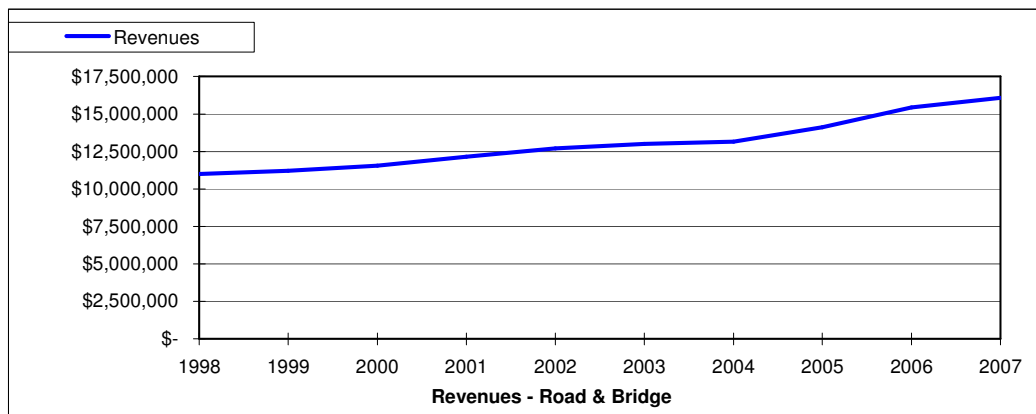
f Pepaid rent from Reality House
 g Hospital lease revision and modification
 h Workers Comp Refund

Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Property Tax	\$ 683,733	\$ 735,144	\$ 764,551	\$ 835,326	\$ 859,980
Sales Tax	8,147,716	8,441,863	8,831,967	9,174,117	9,470,442
Motor Vehicle Sales Tax	419,095	464,560	397,201	474,814	468,670
County Aid road Tax	1,190,596	1,196,743	1,231,899	1,113,021	1,210,403
Intergovernmental	719	864	20,410	368,546	304,552
Charges for Services	203,331	81,322	146,171	58,762	114,383
Interest & Other	357,024	284,276	169,795	137,092	265,548
Total	\$ 11,002,214	\$ 11,204,772	\$ 11,561,994	\$ 12,161,678	\$ 12,693,978

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Property Tax	\$ 904,852	\$ 914,817	\$ 1,025,726	\$ 1,082,000	\$ 1,118,000
Sales Tax	9,829,638	10,288,081	10,997,342	11,670,000	12,137,000
Motor Vehicle Sales Tax	467,070	468,451	455,145	469,000	470,000
County Aid road Tax	1,260,384	1,270,054	1,262,479	1,241,000	1,250,000
Intergovernmental	320,269	112,265	6,022	23,705	829,987
Charges for Services	78,836	32,888	142,016	603,847	26,900
Interest & Other	144,756	73,889	228,669	352,560	245,880
Total	\$ 13,005,805	\$ 13,160,445	\$ 14,117,399	\$ 15,442,112	\$ 16,077,767



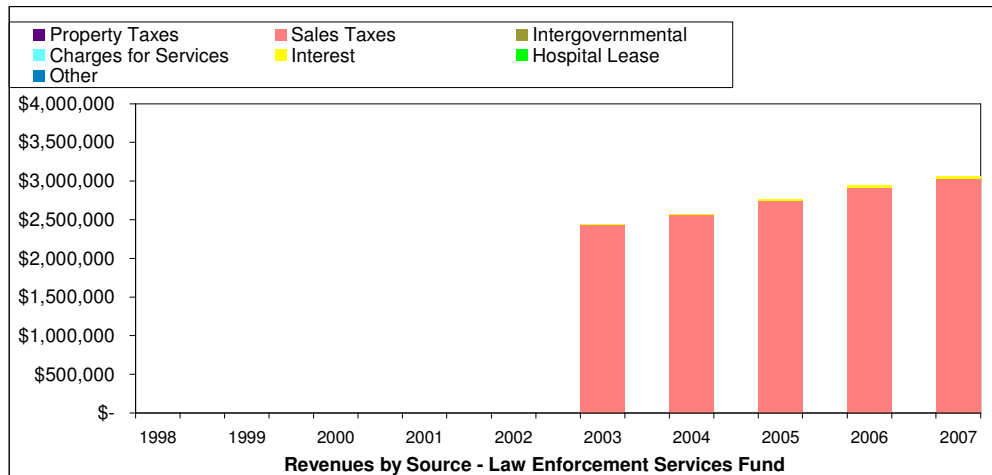
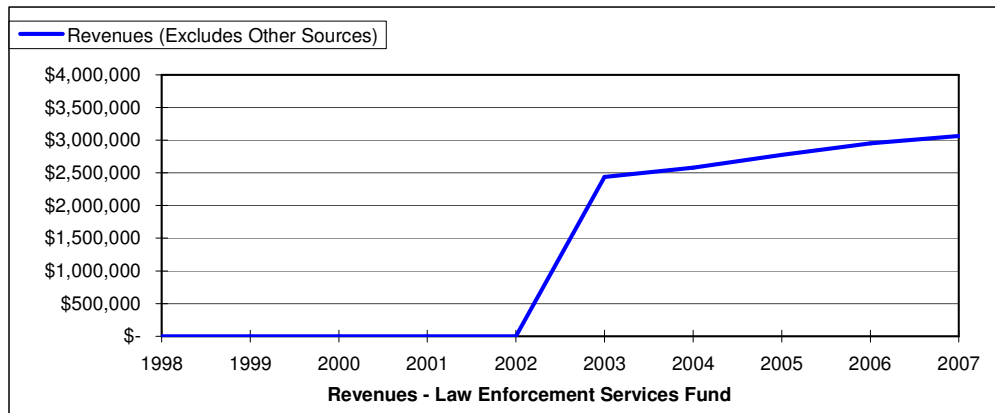
Note: Use Tax revenues excluded

Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Property Taxes	-	-	-	-	-
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Property Taxes	-	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,430,935	2,567,492	2,748,220	2,917,500	3,034,250
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	5,613	10,880	25,128	31,244	28,712
Hospital Lease	-	-	-	-	-
Other	-	-	-	600	300
Total	\$ 2,436,548	\$ 2,578,372	\$ 2,773,348	\$ 2,949,344	\$ 3,063,262

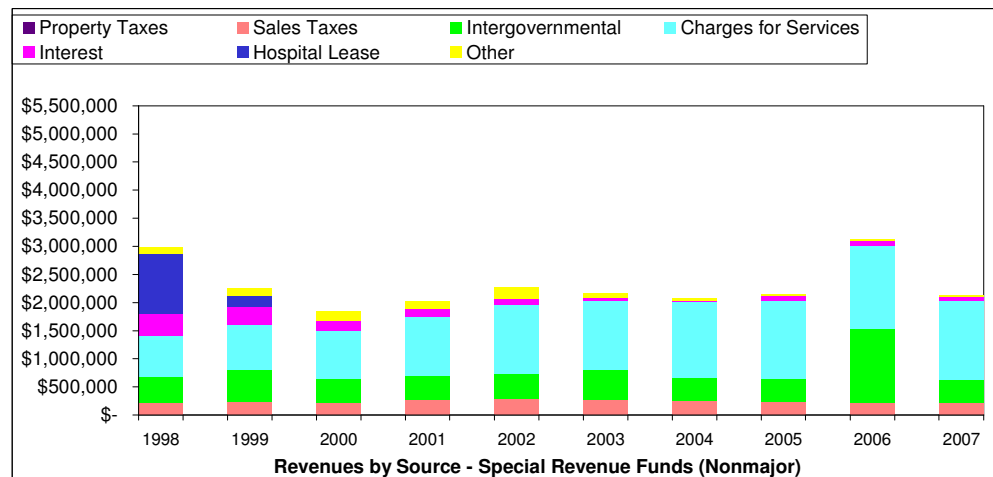
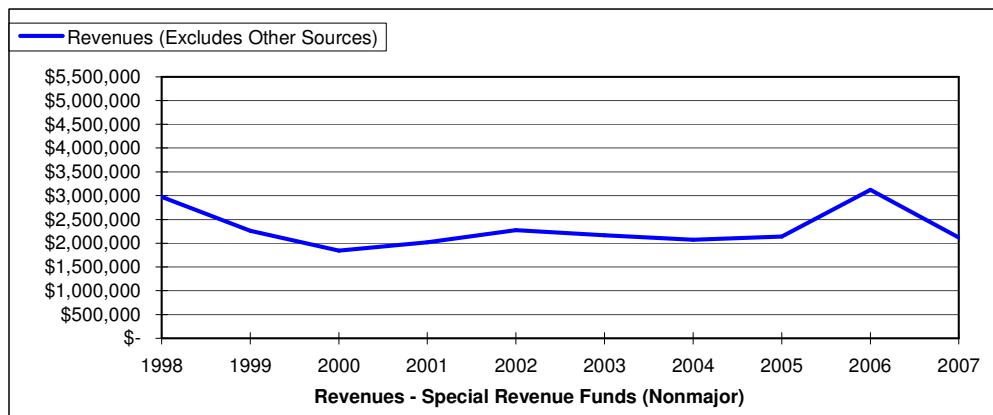


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Property Taxes	14,727	-	-	\$ -	\$ -
Sales Taxes	204,739	233,850	227,138	266,195	289,352
Intergovernmental	465,352	575,290	416,690	440,741	435,060
Charges for Services	720,372	801,883	856,684	1,038,393	1,236,556
Interest	393,081	311,982	171,710	135,426	105,733
Hospital Lease	1,067,885	195,733	-	-	-
Other	109,935	141,130	170,088	140,828	204,493
Total	\$ 2,976,091	\$ 2,259,868	\$ 1,842,310	\$ 2,021,583	\$ 2,271,194

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	268,354	251,515	239,231	224,000	224,000
Intergovernmental	535,884	418,250	399,282	1,313,743	396,027
Charges for Services	1,226,698	1,339,263	1,393,819	1,469,373	1,417,940
Interest	55,563	29,460	77,627	93,023	63,005
Hospital Lease	-	-	-	-	-
Other	81,581	35,902	29,207	23,310	22,160
Total	\$ 2,168,080	\$ 2,074,390	\$ 2,139,166	\$ 3,123,449	\$ 2,123,132

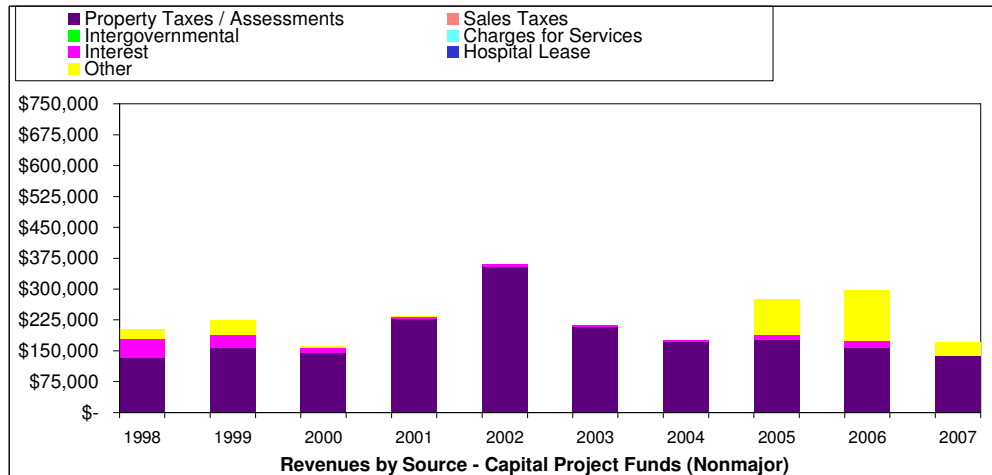
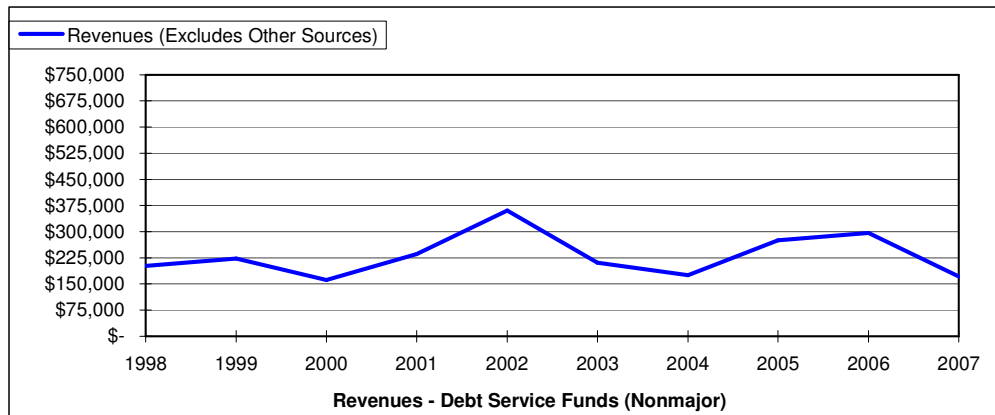


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Property Taxes / Assessments	133,998	158,700	146,380	\$ 228,545	\$ 353,496
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	44,585	29,757	12,111	4,969	7,043
Hospital Lease	-	-	-	-	-
Other	23,344	35,277	2,500	2,250	-
Total	\$ 201,927	\$ 223,734	\$ 160,991	\$ 235,764	\$ 360,539

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Property Taxes / Assessments	\$ 208,564	\$ 171,863	\$ 177,004	\$ 159,031	\$ 136,703
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	2,702	3,133	11,127	13,826	2,350
Hospital Lease	-	-	-	-	-
Other	-	-	87,019	123,466	32,696
Total	\$ 211,266	\$ 174,996	\$ 275,150	\$ 296,323	\$ 171,749

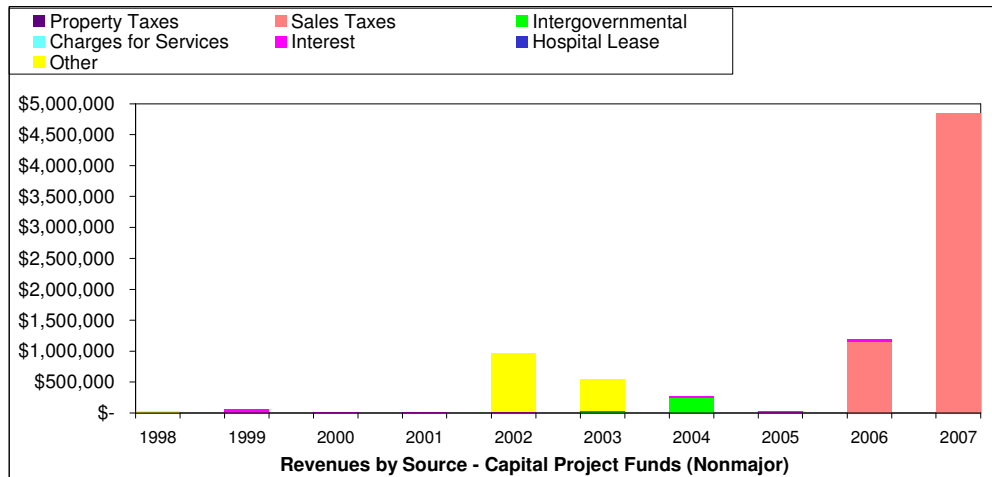
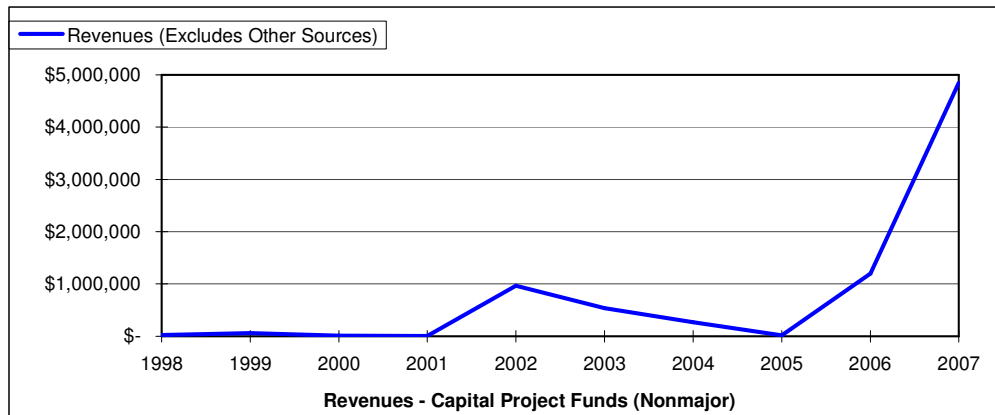


Revenues by Source cont'd

Capital Project Funds (Nonmajor Funds)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Property Taxes	-	-	-	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	2,070	61,483	11,532	6,096	19,662
Hospital Lease	-	-	-	-	-
Other	22,675	550	-	-	947,795
Total	\$ 24,745	\$ 62,033	\$ 11,532	\$ 6,096	\$ 967,457

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	1,160,000	4,850,000
Intergovernmental	17,003	247,928	-	-	-
Charges for Services	-	-	-	-	-
Interest	17,110	18,598	21,544	40,200	-
Hospital Lease	-	-	-	-	-
Other	501,025	-	-	-	-
Total	\$ 535,138	\$ 266,526	\$ 21,544	\$ 1,200,200	\$ 4,850,000

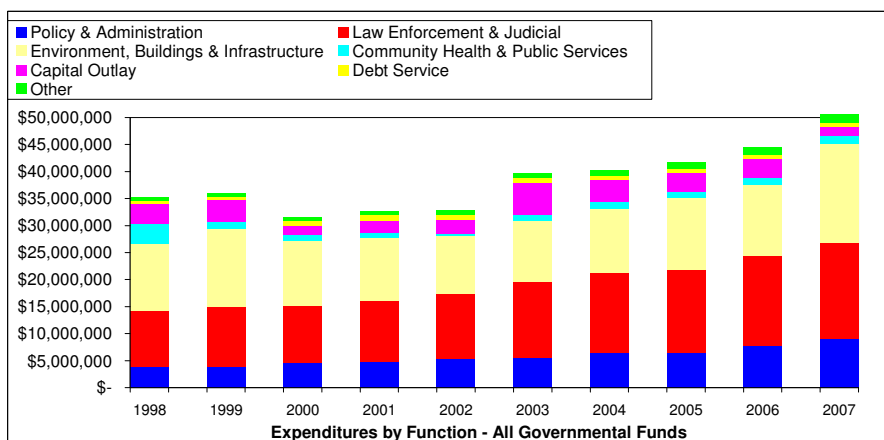
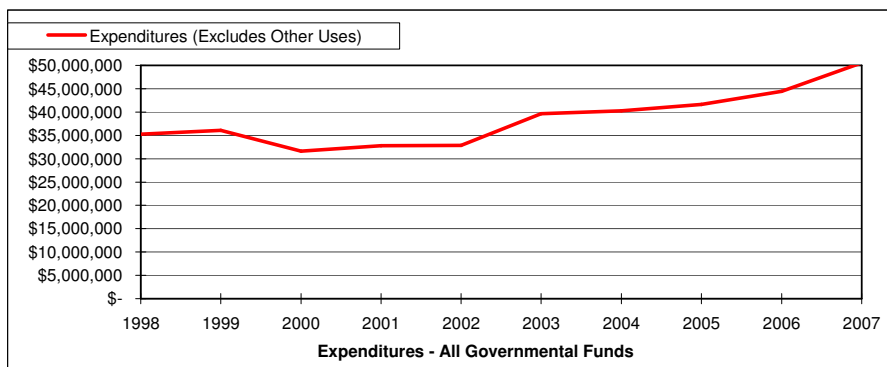


Expenditures by Function

Budget Basis--All Governmental Funds

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Policy & Administration	\$ 3,802,655	\$ 3,903,151	\$ 4,560,505	\$ 4,745,728	\$ 5,417,872
Law Enforcement & Judicial	10,488,868	10,956,345 b	10,634,713	11,448,413	11,999,375
Environment, Buildings & Infrastructure	12,367,141	14,569,961 e	12,017,312	11,527,484	10,796,014
Community Health & Public Services	3,653,728 a	1,168,952 c	1,003,103	922,578	409,924 g
Capital Outlay	3,741,979	4,158,067 d	1,804,103	2,172,501	2,437,674
Debt Service	598,815	648,292	886,669	1,214,370	978,195
Other	637,201	680,175	698,670	738,367	821,923
Total	\$ 35,290,386	\$ 36,084,944	\$ 31,605,075	\$ 32,769,441	\$ 32,860,977

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Policy & Administration	\$ 5,639,499	\$ 6,433,542	\$ 6,390,449 f	\$ 7,759,487 f	\$ 9,005,840 f
Law Enforcement & Judicial	13,903,356	14,740,635	15,439,387	16,553,902	17,805,217
Environment, Buildings & Infrastructure	11,295,630	12,009,048	13,239,462	13,252,420	18,331,557
Community Health & Public Services	1,180,571	1,119,373	1,223,294	1,205,282	1,330,400
Capital Outlay	5,851,451	4,207,794	3,556,417	3,628,507	1,858,610
Debt Service	931,760	708,440	698,284	692,884	703,188
Other	871,549	1,053,149	1,083,857	1,378,017	1,520,870
Total	\$ 39,673,816	\$ 40,271,981	\$ 41,631,150	\$ 44,470,499	\$ 50,555,682



a Community projects, sirens, Health Dept building commitment, Boone Retirement Center

b E911 system upgrade, jail expansion and out-of-county housing

c Child Advocacy grant, PEAK project

d Boone County Fairgrounds purchase

e El Chaparral road maintenance project, Revenue Sharing

f Budget includes 3% emergency appropriation

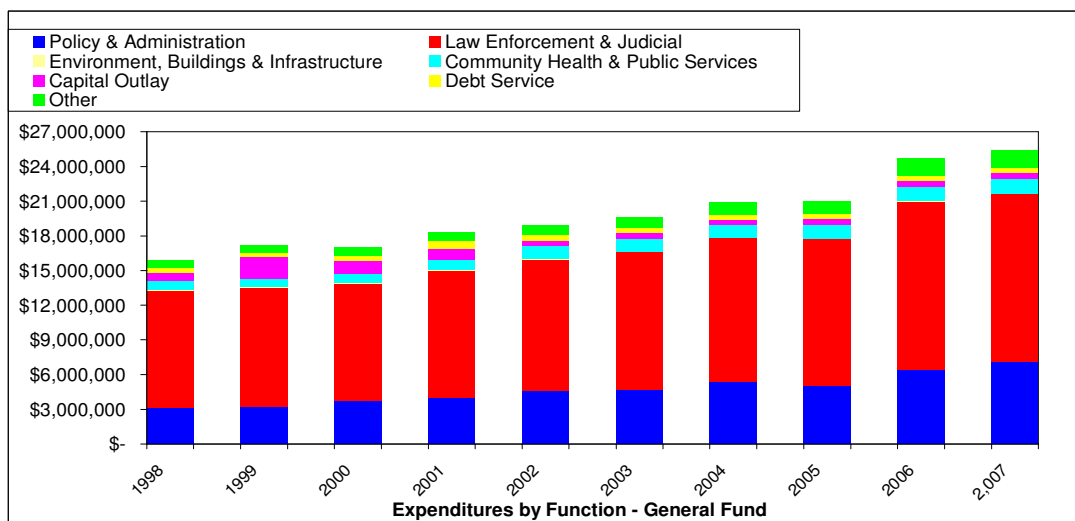
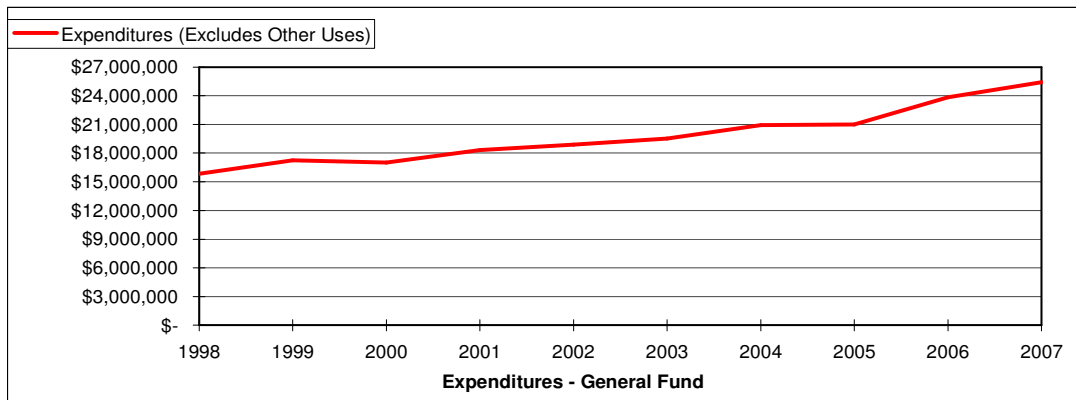
g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

Expenditures by Function cont'd

Budget Basis General Fund (Major Fund)

	1998	1999	2000	2001	2002
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 3,127,793	\$ 3,240,036	\$ 3,747,967 e	\$ 4,043,753	\$ 4,547,968
Law Enforcement & Judicial	10,156,292 c	10,236,230	10,127,223	10,923,727	11,386,048
Environment, Buildings & Infrastructure	45,518	59,127	41,136	88,104	100,315
Community Health & Public Services	830,583 b	780,156	825,467	876,752	1,137,647
Capital Outlay	629,927 d	1,844,299 d	1,128,902 d	966,503 d	443,910
Debt Service	414,503	412,415	456,339	682,357	455,739
Other	637,201	680,175	698,670	738,367	821,923
Total	\$ 15,841,817	\$ 17,252,438	\$ 17,025,704	\$ 18,319,563	\$ 18,893,550

	2003	2004	2005	2006	2007
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 4,710,075	\$ 5,435,426 e	\$ 5,079,498 f	\$ 6,448,536	\$ 7,112,190
Law Enforcement & Judicial	11,893,918	12,385,434	12,666,320	13,780,835	14,496,549
Environment, Buildings & Infrastructure	99,211	49,456	31,405	44,363	56,912
Community Health & Public Services	1,042,239	1,079,703	1,177,080	1,159,068	1,280,250
Capital Outlay	517,969 d	425,776 d	525,980 d	598,070 d	524,518
Debt Service	405,635	492,651	420,315	414,915	414,465
Other	871,549	1,053,149	1,083,857	1,378,017	1,520,870
Total	\$ 19,540,596	\$ 20,921,595	\$ 20,984,455	\$ 23,823,804	\$ 25,405,754



b Child Advocacy grant
c Increased operating costs at Jail

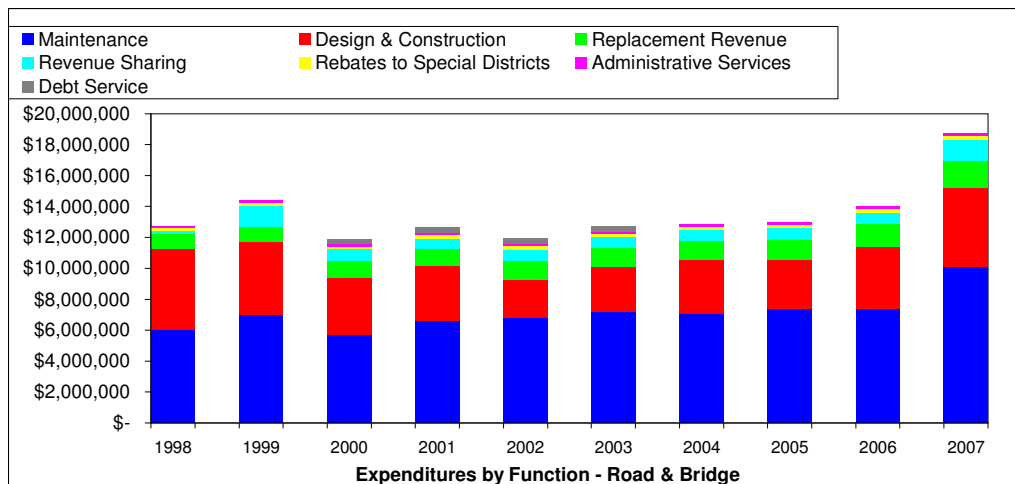
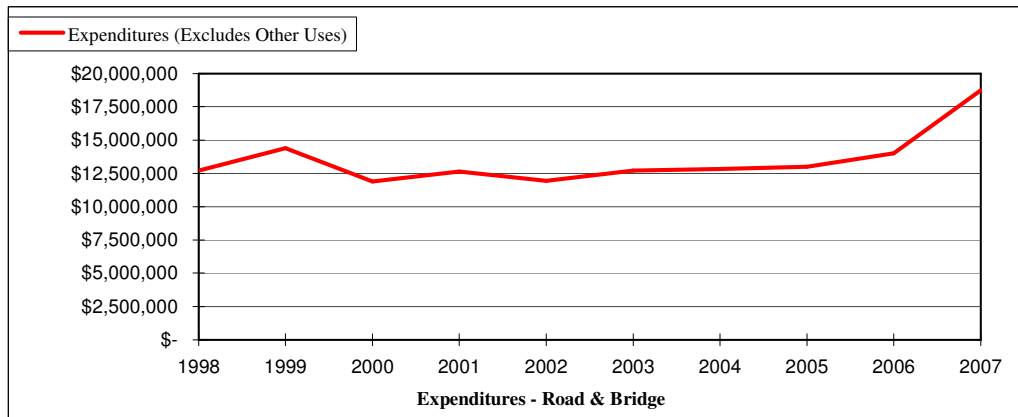
d See Capital Expenditures Highlights
e Election costs
f Budget includes 3% emergency appropriation

Expenditures by Function cont'd

Budget Basis Road & Bridge Fund (Major Fund)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Maintenance	\$ 6,000,505	\$ 6,965,812	\$ 5,686,485	\$ 6,580,751	\$ 6,805,762
Design & Construction	5,291,677	4,731,846	3,706,381	3,597,840	2,441,946
Replacement Revenue	943,637	1,001,982	1,078,382	1,118,012	1,187,942
Revenue Sharing	200,000	1,344,000	752,000	602,596	772,240
Rebates to Special Districts	165,262	209,781	204,255	240,780	237,345
Administrative Services	110,000	150,000	150,000	150,000	150,000
Debt Service	-	-	311,698	352,397	333,044
Total	\$ 12,711,081	\$ 14,403,421	\$ 11,889,201	\$ 12,642,377	\$ 11,928,279

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Maintenance	\$ 7,181,519	\$ 7,090,470	\$ 7,374,859	\$ 7,368,877	10,103,213
Design & Construction	2,938,486	3,444,740	3,154,744	4,034,080	5,092,218
Replacement Revenue	1,193,128	1,251,930	1,321,445	1,495,256	1,752,700
Revenue Sharing	688,093	683,760	744,306	691,477	1,382,000
Rebates to Special Districts	259,343	206,801	249,565	253,600	260,300
Administrative Services	150,000	150,000	150,000	150,000	150,000
Debt Service	309,181	-	-	-	-
Total	\$ 12,719,750	\$ 12,827,701	\$ 12,994,919	\$ 13,993,290	\$ 18,740,431

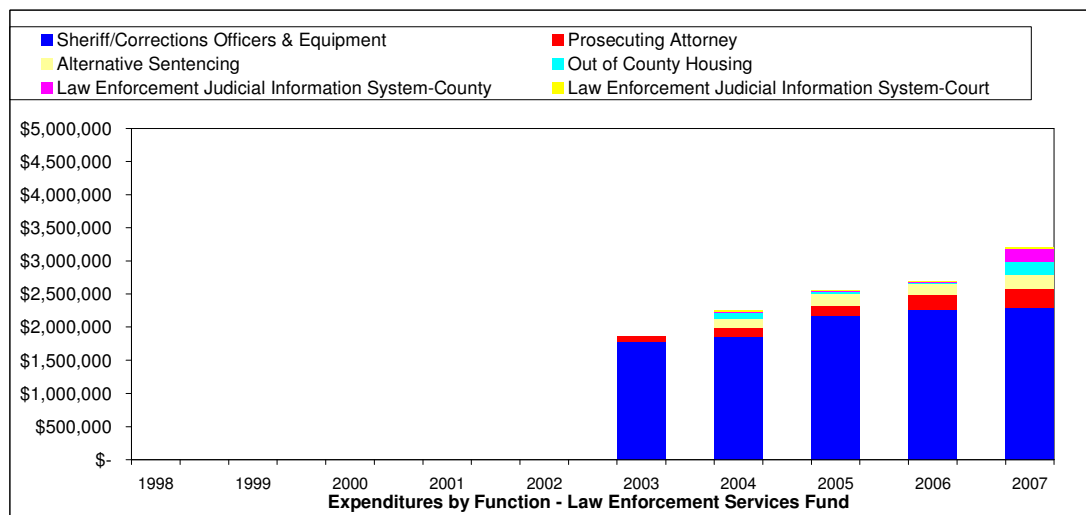
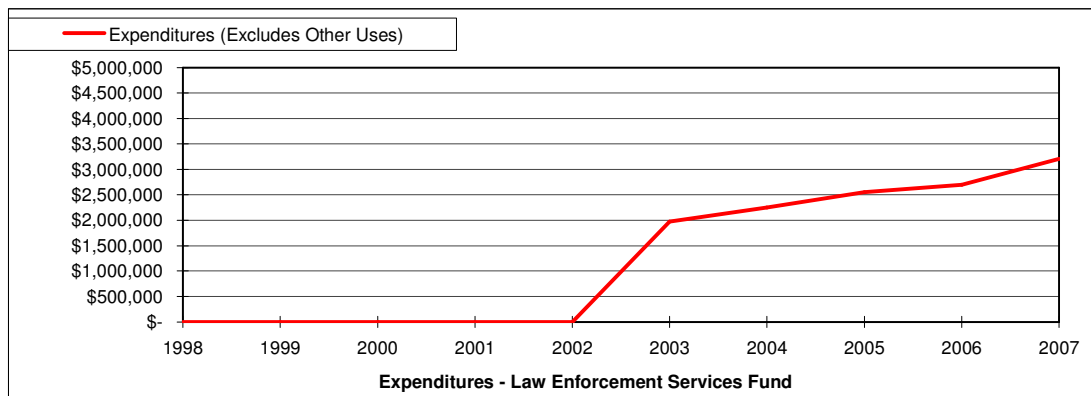


Expenditures by Function cont'd

Budget Basis Law Enforcement Services Fund (Major Fund)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Sheriff/Corrections Officers & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Prosecuting Attorney	-	-	-	-	-
Alternative Sentencing	-	-	-	-	-
Out of County Housing	-	-	-	-	-
Law Enforcement Judicial Information System-County	-	-	-	-	-
Law Enforcement Judicial Information System-Court	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Sheriff/Corrections Officers & Equipment	\$ 1,776,116	\$ 1,850,685	\$ 2,173,129	\$ 2,263,903	\$ 2,292,702
Prosecuting Attorney	78,632	144,722	153,696	220,124	286,938
Alternative Sentencing	114,011	138,304	168,158	174,955	222,616
Out of County Housing	-	85,781	41,752	15,000	180,000
Law Enforcement Judicial Information System-County	-	10,513	15,497	18,456	196,156
Law Enforcement Judicial Information System-Court	-	22,204	1,680	2,430	28,430
Total	\$ 1,968,759	\$ 2,252,209	\$ 2,553,912	\$ 2,694,868	\$ 3,206,842

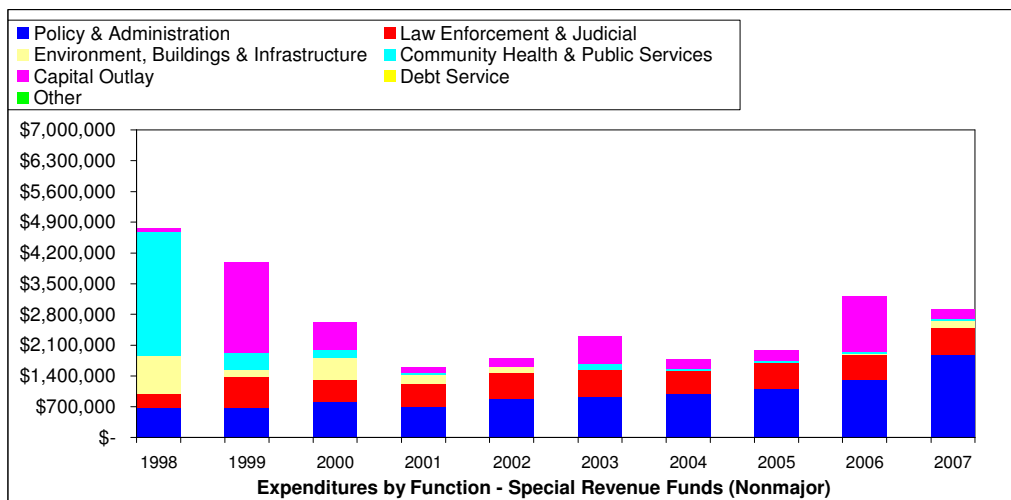
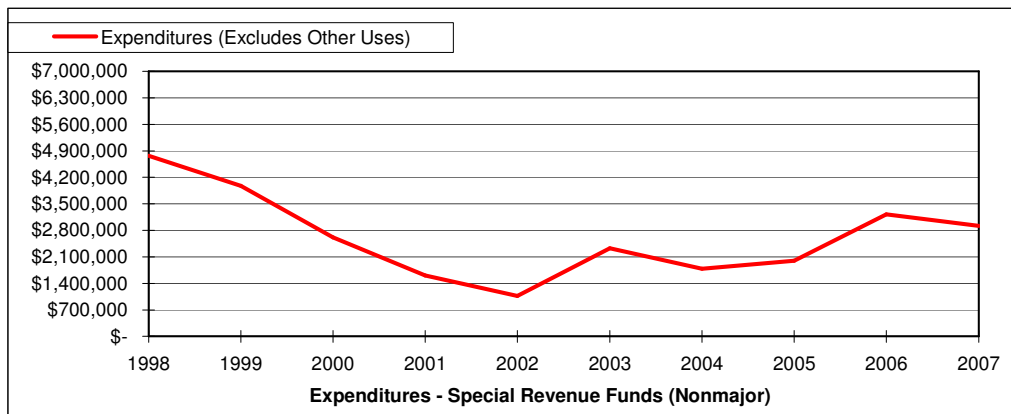


Expenditures by Function cont'd

Budget Basis Special Revenue Funds (Nonmajor Funds)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Policy & Administration	\$ 674,862	\$ 663,115	\$ 812,538	\$ 701,975	\$ 869,904
Law Enforcement & Judicial	332,576	720,115	507,490	524,686	613,327
Environment, Buildings & Infrastructure	849,134	152,003	488,838	204,231	120,411
Community Health & Public Services	2,823,145	388,796	177,636	45,826	(727,723)
Capital Outlay	83,947	2,050,319	625,334	133,821	195,635
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 4,763,664	\$ 3,974,348	\$ 2,611,836	\$ 1,610,539	\$ 1,071,554

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Policy & Administration	\$ 929,424	\$ 998,116	\$ 1,103,915	\$ 1,310,951	\$ 1,893,650
Law Enforcement & Judicial	605,276	523,005	599,356	569,567	600,832
Environment, Buildings & Infrastructure	13,331	193	-	37,730	160,500
Community Health & Public Services	138,332	39,670	49,084	46,214	50,150
Capital Outlay	635,971	221,115	239,823	1,254,806	208,800
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 2,322,334	\$ 1,782,099	\$ 1,992,178	\$ 3,219,268	\$ 2,913,932

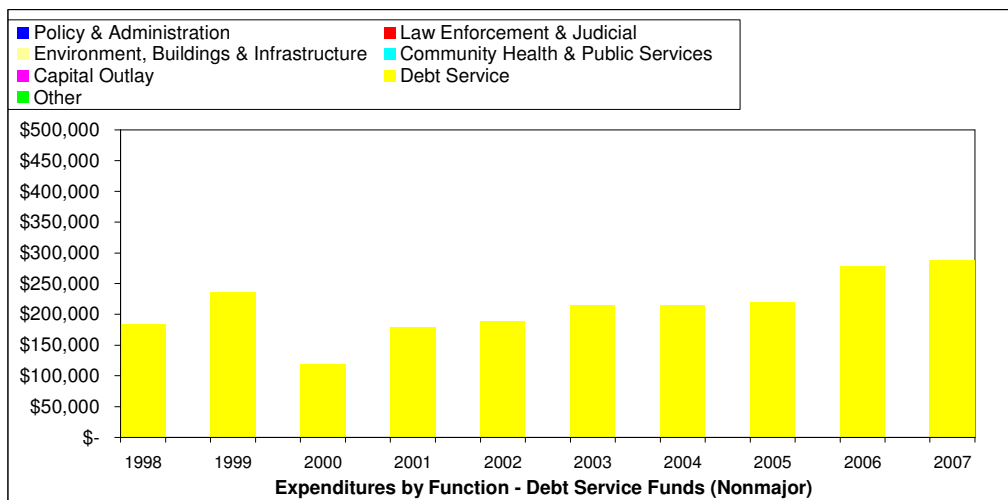
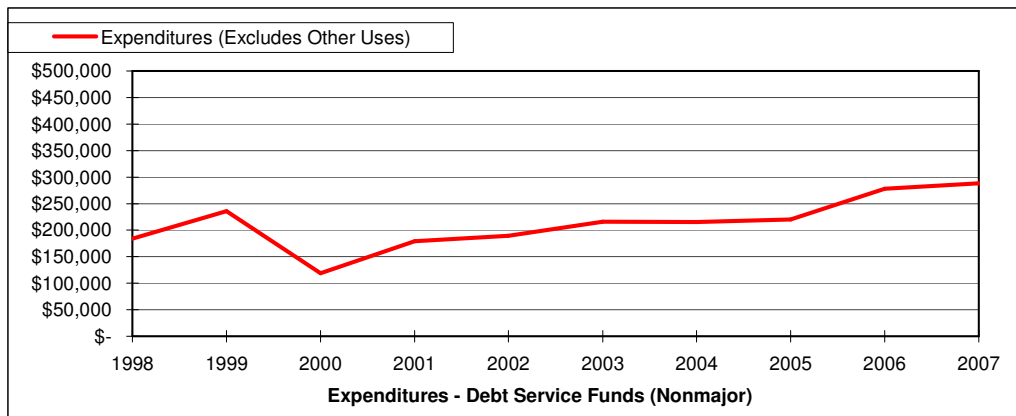


Expenditures by Function cont'd

Budget Basis Debt Service Funds (Nonmajor Funds)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	184,312	235,877	118,632 a	179,616 b	189,412
Other	-	-	-	-	-
Total	\$ 184,312	\$ 235,877	\$ 118,632	\$ 179,616	\$ 189,412

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	216,143	215,789	220,180	277,969	288,723
Other	-	-	-	-	-
Total	\$ 216,143	\$ 215,789	\$ 220,180	\$ 277,969	\$ 288,723



a Nursing Home Obligation Bonds issued in 1979 matured

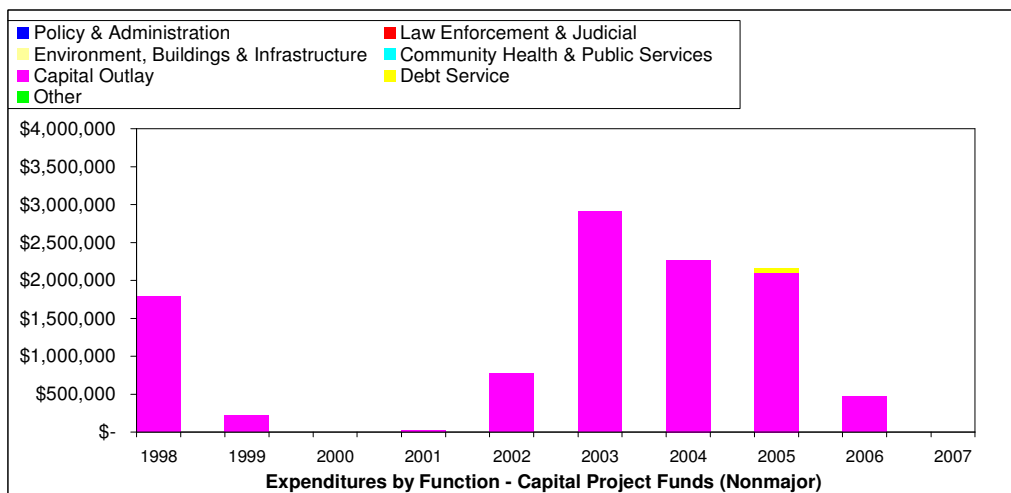
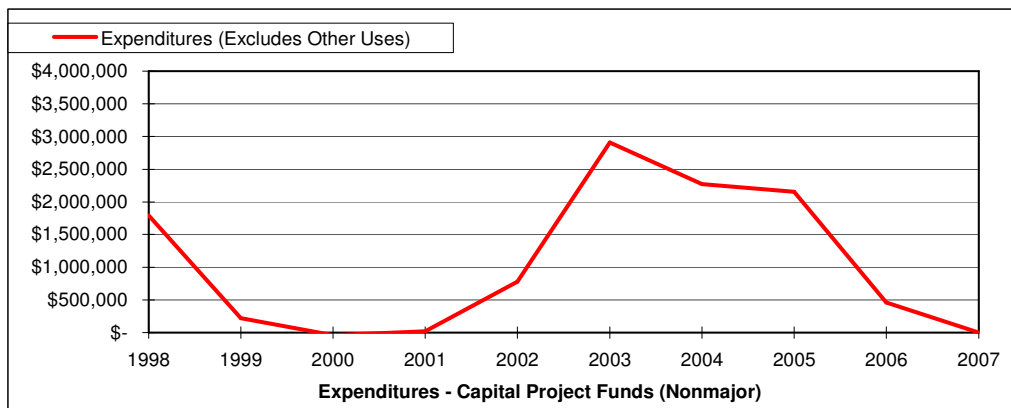
b 2000 Series NID Road/Sewer Bonds first payments

Expenditures by Function cont'd

Budget Basis Capital Project Funds (Nonmajor Funds)

	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	1,789,513 a	218,859	(40,298)	17,346	778,182
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,789,513	\$ 218,859	\$ (40,298)	\$ 17,346	\$ 778,182

	2003 Actual	2004 Actual	2005 Actual	2006 Projected	2007 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	2,906,234 c	2,272,588 d	2,096,532 e	461,300	-
Debt Service	-	-	55,601	-	-
Other	-	-	-	-	-
Total	\$ 2,906,234	\$ 2,272,588	\$ 2,152,133	\$ 461,300	\$ -



- a Modification of jail to increase secured detention, renovation of old Juvenile Justice Center and lease to Reality House (a not-for-profit organization)
- b Acquisition of the new City/County health facility
- c Renovation of the new City/County health facility
- d Renovation of the new City/County health facility and Juvenile Justice Center expansion and renovation
- e Purchase of land and buildings in the City of Columbia

Glossary

Accounting Period—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

Ad Valorem Tax—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

Adoption—Formal process by which a final budget is approved by the governing body.

Agency Fund—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Appropriation—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

Assessed Valuation—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Assessment Ratio—The ratio at which the tax rate is applied to the tax base.

Authorized Positions—Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unreserved and Undesignated) Fund Balance—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Bond—Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

Bond-- General Obligation (GO) Bond—This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

Glossary cont'd

Bond-- Revenue Bond—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Budget—A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment—Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision—Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)—The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources—A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

CAFR—Comprehensive Annual Financial Report.

Capital Budget—A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization—recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Glossary cont'd

Capital Outlay

(Class "9")—Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

CART—County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state's motor fuel tax that is allocated and distributed to counties.

CHAS—CH Allied Services, Inc. (lessee of Boone Hospital Center)

Component Unit—a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Comprehensive Annual Financial Report (CAFR)—A governmental entity's official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)—An increase in salaries to offset the adverse effect of inflation on compensation.

CPI—Consumer Price Index

Current Assets—Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities—Liabilities payable within a relatively short period of time, usually no longer than a year.

Glossary cont'd

Debt Limit-The maximum amount of gross or net debt that is legally permitted.

Debt Margin-The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service-Payments of interest and repayment of principal on borrowed money.

Debt Service Fund-A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department-The basic County organizational unit, functionally unique in delivery of services.

Depreciation-The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Distinguished Budget Presentation Awards Program-A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits-Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance-A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund-A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure-An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class-A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Glossary cont'd

Fiduciary Fund-Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy-A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Period or Fiscal Year-A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset-Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Agreement-An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax-the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

Full Accrual Basis of Accounting-The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Full Faith and Credit-A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)-A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Function-A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund-An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Glossary cont'd

Fund Accounting-An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance-The excess of a fund's assets over its liabilities which is *available for appropriation*.

Fund Equity-The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type-A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB-Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

GASB 34-Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund-A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

Glossary cont'd

Grant—A contribution by a government or other organization to support a particular function or purpose.

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers—The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue—Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge—The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Levy—(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item—The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit “object codes;” the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, “1” denotes the Personal Services expenditure category. For a more detailed description, refer to the “Description of the Accounting and Budgeting Systems” section.

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

Measurable and Available-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. “Measurable” refers to the ability to quantify the revenue and “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, “available” is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Glossary cont'd

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT-Missouri Department of Transportation

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures-A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Glossary cont'd

Property Taxes-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication-A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an un-recorded gain.

RSMo-Revised Statutes of Missouri

Reserves-That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

Reserve for Encumbrances-A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

Resources-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue-A source of income to finance government operations.

Revenue Bonds-Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

Revenue Class-A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the "Description of the Accounting and Budgeting Systems" section.

Self-insured-The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

Short-term Debt-Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Glossary cont'd

Source of Revenue—Revenues are classified according to their source or point of origin.

Special Assessment—A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

Special Assessment Debt or Bonds—Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond—Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund—A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute—A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation—An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes—Notes (borrowing) issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling—Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate—The amount of tax stated in terms of a unity of the tax base.

Tax Year—The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes—Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

Transfers In/Out—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Glossary cont'd

Trust Fund-A fund consisting of resources received and held by the governmental entity as a trustee, to be expended or invested in accordance with the terms and conditions of the trust.

Unencumbered Balance-The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

Unreserved (and Undesignated) Fund Balance-The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

