

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

Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector.

Total County Employment - 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

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

* Information not yet available.

Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri

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
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	366,328,276	1,120,607,334
2006	1,675,095,877	7,916,418,578	389,747,331	1,190,604,288
2007	1,780,593,591	8,390,766,051	405,951,130	1,237,794,623
2008	1,847,553,110	8,703,285,559	414,336,897	1,263,069,256
2009 \$	1,889,872,113	8,885,694,023	383,344,988	1,168,358,984

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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	1,968,613,137	8,639,742,036
2006	33,383,928	104,324,775	2,098,227,136	9,211,347,641
2007	33,367,549	104,273,591	2,219,912,270	9,732,834,265
2008	33,047,910	103,274,719	2,294,937,917	10,069,629,534
2009 \$	33,611,500	105,035,938	2,306,828,601	10,159,088,945

Statistical and Demographic Information cont'd

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
BOONE COUNTY										
General Revenue	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0475	0.0475	0.0475	0.0475	0.0475
Group Homes	0.1200	0.1189	0.1194	0.1194	0.1195	0.1114	0.1114	0.1114	0.1114	0.1127
Total Boone County	<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>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2802</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
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
Columbia Public Schools	4.7900	4.7544	4.7544	4.9444	4.9444	4.6863	4.6706	4.7089	4.7292	4.7717
Southern Boone County R-I Schools	4.6572	4.6236	4.5963	4.6068	4.6014	4.3658	4.5158	4.5176	4.5175	4.5462
Hallsville R-IV Schools	4.1200	4.1200	4.1200	4.1200	4.1200	3.9032	3.9032	3.9032	3.9188	3.9929
Sturgeon R-V Schools	4.0000	4.0200	4.0200	4.0797	4.7500	4.6988	4.6838	4.6870	4.7661	4.7245
Centralia R-VI Schools	3.2200	3.2200	3.5611	3.5611	3.5611	3.5000	3.5094	4.0595	4.2095	4.3595
Harrisburg R-VIII Schools	4.2929	4.3491	4.3313	4.4233	4.3943	4.3746	4.3572	4.3708	4.4097	4.5004
New Franklin R-I Schools	3.8700	3.8255	3.8700	3.8700	3.8700	3.8700	3.8700	3.8582	3.8922	3.8907
Fayette R-III Schools	3.8766	4.1500	4.1223	4.1361	4.1498	4.1346	4.1401	4.1401	4.1401	4.2385
North Callaway R-I Schools	3.3100	3.3100	3.3100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6301
City of Ashland	0.3000	0.5062	0.7306	0.7306	0.6806	0.3178	0.3028	0.3057	0.2966	0.3302
City of Centralia	0.9700	0.9526	0.9579	0.9579	0.9596	0.9288	0.9288	0.9288	0.9288	0.9499
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 Hallsville	0.9700	0.9468	0.9447	0.9467	0.9467	0.8664	0.8664	0.8664	0.8664	0.8689
City of Sturgeon	0.3900	0.4900	0.4900	0.4900	0.4900	0.4900	0.4900	0.5500	0.5500	-
Town of Harrisburg	0.3300	0.3284	0.3284	0.3312	0.3479	0.3259	0.3259	0.3259	0.3259	0.3345
Village of Hartsburg	0.3999	0.4157	0.4114	0.4124	0.4495	0.4292	0.4292	0.5207	0.5156	0.5141
Town of Huntsdale	-	-	-	-	-	-	-	-	0.5000	-
City of Rocheport	0.2974	0.2974	0.2974	0.3048	0.3086	0.2550	0.2554	0.2571	-	0.2588
Special Business District	0.4300	0.4300	0.4300	0.4900	0.4900	0.4781	0.4834	0.4762	0.4778	0.4759
Boone County Fire Protection District	0.8500	0.8495	0.8495	0.8379	0.8231	0.8148	0.7016	0.7735	0.7394	0.6293
Southern Boone County Fire District	0.4100	0.4078	0.3082	0.4569	0.4541	0.4403	0.4329	0.4075	0.4124	0.4318
Boone County Library District	0.3200	0.3200	0.3200	0.3200	0.3200	0.2986	0.2986	0.2986	0.2986	0.2986
Centralia Library District	0.3900	0.3722	0.3854	0.3853	0.3888	0.3775	0.3736	0.3708	0.3678	0.3745
Columbia Regional Library District	0.6500	0.6441	0.6391	0.6341	0.6341	0.5720	0.5270	0.5271	0.5221	0.5221
Moniteau Watershed Subdistrict	-	-	-	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0897

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General merchandise retail stores	\$ 104,087,701	165,887,652	303,660,060	328,260,554
Eating and drinking establishments	166,191,110	173,571,966	182,901,047	192,064,999
Miscellaneous retail	421,992,058	383,327,163	268,211,314	262,788,146
Food stores	160,165,466	169,297,047	173,095,570	169,697,586
Furniture, home furnishings and equipment	71,855,820	102,532,778	107,608,743	107,942,376
Electric, gas, and sanitary	120,220,324	128,799,412	128,161,804	135,331,391
Building material; hardware, garden supply	70,554,417	66,520,648	65,599,305	77,112,759
Wholesale trade- durable goods	64,064,763	62,655,741	64,045,973	67,316,251
Communication	33,123,476	38,949,206	35,428,604	75,041,319
Wholesale trade- nondurable goods	46,846,656	47,141,839	50,070,550	53,799,924
Apparel and accessories	43,555,495	43,421,276	42,845,312	43,403,914
Automotive dealers and gasoline services	38,972,247	42,140,459	45,114,665	54,432,842
All other	297,919,875	282,245,656	283,051,850	258,307,055
Total	\$ 1,639,549,408	1,706,490,843	1,749,794,797	1,825,499,116
 Annual percentage change	 2.6%	 4.1%	 2.5%	 4.3%
 County direct sales tax rate	 1.000%	 1.000%	 1.000%	 1.125%

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<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	Percent Change last 2 Years
350,606,705	380,847,908	409,784,463	437,041,100	453,469,833	451,426,016	0%
210,810,940	234,119,630	245,901,932	250,882,383	256,965,731	259,611,462	1%
207,369,343	205,788,793	211,149,353	208,049,295	170,236,933	164,707,520	-3%
176,859,876	186,041,430	192,953,568	188,354,313	187,526,069	187,969,216	0%
152,359,603	159,096,419	161,784,753	153,295,254	151,389,186	92,408,834	-39%
137,351,544	155,552,041	168,540,873	184,998,226	97,425,630	95,986,937	-1%
107,462,698	119,695,044	125,371,642	103,195,966	91,171,823	104,943,336	15%
80,442,371	82,297,426	104,208,957	87,873,156	64,732,353	60,870,568	-6%
76,195,717	79,791,721	87,217,700	86,462,973	90,983,902	95,461,110	5%
57,392,072	60,065,524	63,482,358	62,984,255	52,951,149	53,857,991	2%
47,445,561	51,727,564	53,908,741	56,415,889	59,212,790	60,256,938	2%
44,500,520	49,463,645	55,331,141	59,237,012	64,248,234	90,459,039	41%
286,635,379	320,656,841	334,280,260	328,491,340	467,263,397	434,656,997	-7%
<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>	
6.0%	7.7%	6.2%	-0.3%	0.0%	-2.5%	
1.125%	1.125%	1.325%	1.325%	1.325%	1.325%	

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2010

Unincorporated Areas of Boone County including McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Combined Sales Tax Rates	5.350%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates	5.850%		
Ashland and Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
Combined Sales Tax Rates	6.850%		
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	7.350%	
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates	7.350%		
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	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	7.350%	
Hallsville and Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
Combined Sales Tax Rates	6.350%		

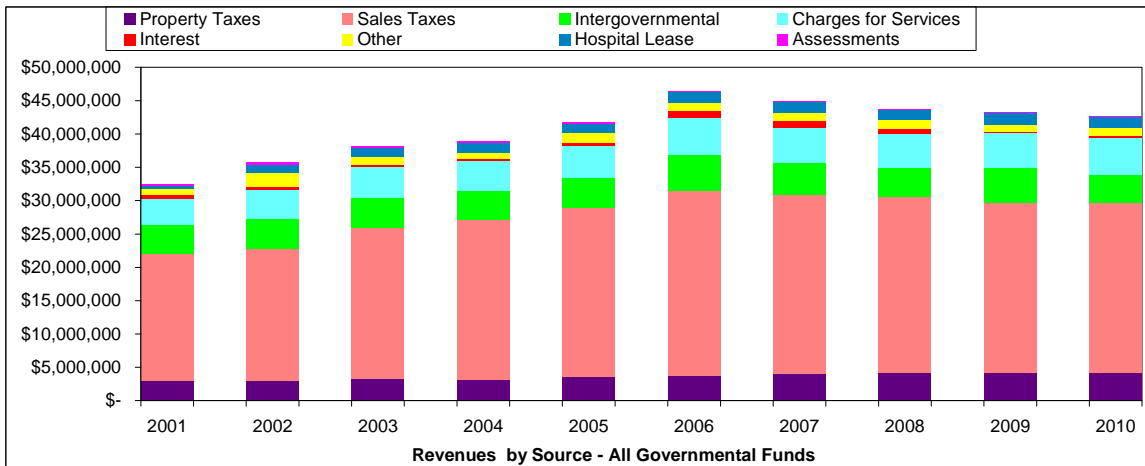
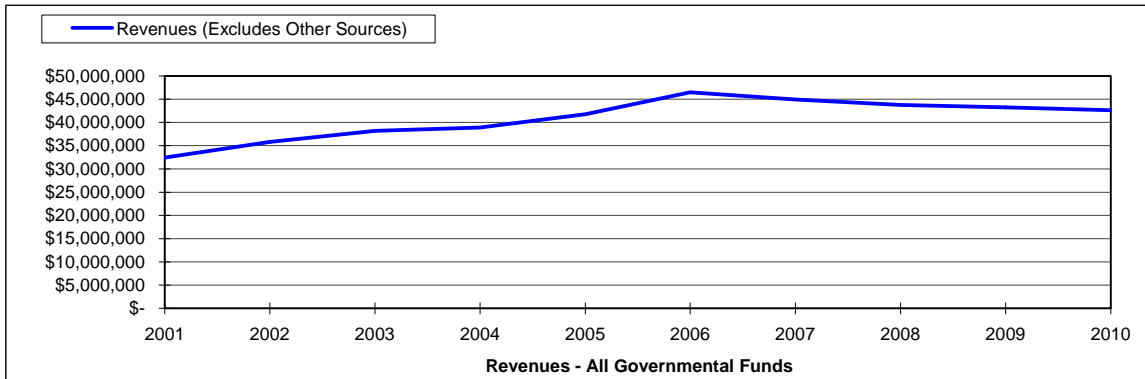
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 2,961,134	\$ 3,024,767	\$ 3,162,565	\$ 3,222,224	\$ 3,530,953
Assessments	228,545	353,496	208,564	171,863	177,004
Sales Taxes	19,094,072	19,704,957	22,830,022	23,873,177	25,452,011
Intergovernmental	4,380,202 a	4,489,297	4,413,178	4,293,591	4,398,261
Charges for Services	3,854,780 c	4,480,285	4,793,377	4,622,385	4,845,182
Interest	595,294	395,541	172,406	209,432	540,059
Hospital Lease	450,000	1,371,600	1,404,518	1,430,923 d	1,477,571
Other	907,815	2,019,353 b	1,182,759	1,051,652	1,340,053 e
Total	\$ 32,471,842	\$ 35,839,296	\$ 38,167,389	\$ 38,875,247	\$ 41,761,094

	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Projected	Budget
Property Taxes	\$ 3,772,895	\$ 4,032,706	\$ 4,160,203	\$ 4,179,944	\$ 4,120,500
Assessments	155,931	148,743	105,288	107,760	46,992
Sales Taxes	27,751,933	26,837,008	26,371,448	25,584,000	25,591,000
Intergovernmental	5,338,568	4,884,000	4,397,128	5,151,892	4,088,129
Charges for Services	5,576,777	5,195,800	5,147,827	5,223,281	5,669,825
Interest	1,080,026	1,021,244	659,532	210,567	211,109
Hospital Lease	1,528,104	1,566,918	1,630,692	1,632,322	1,632,322
Other	1,240,395	1,244,610	1,304,621	1,135,824	1,251,811
Total	\$ 46,444,629	\$ 44,931,029	\$ 43,776,739	\$ 43,225,590	\$ 42,611,688



a Child Advocacy grant, CDBG projects, Community Sentencing
 b Sheriff Forfeiture receipts, prepaid rent from Reality House
 c High real estate fees, Public Administrator fees

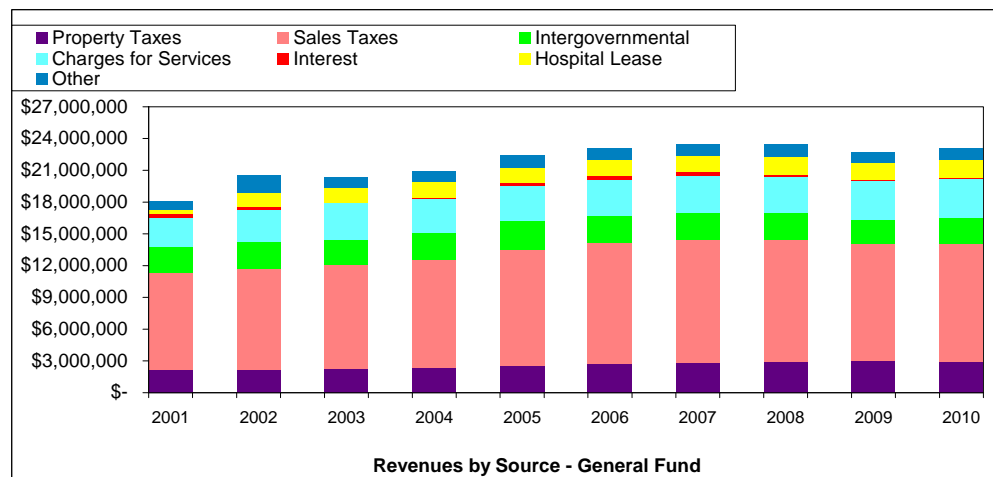
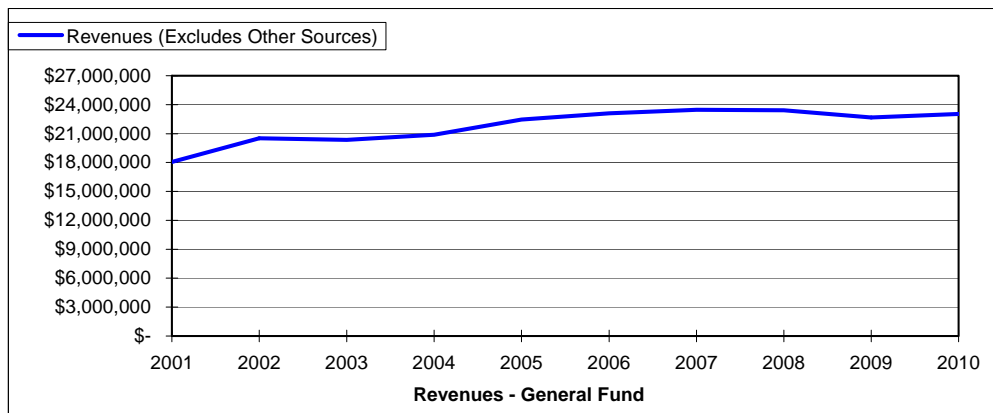
d Hospital lease revision and modification
 e Sale of Boone Retirement Center, Workers Comp Refunds

Revenues by Source cont'd

General Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Taxes	\$ 2,125,808	\$ 2,164,787	\$ 2,257,713	\$ 2,307,407	\$ 2,505,227
Sales Taxes	9,178,946	9,476,493	9,834,025	10,297,638	11,012,073
Intergovernmental	2,457,894	2,539,282	2,296,641	2,493,022	2,730,478
Charges for Services	2,757,625	3,129,346	3,487,843	3,250,234	3,309,347
Interest	318,710	200,144	84,725	112,636	235,698
Hospital Lease	450,000 a	1,371,600	1,404,518	1,430,923	1,477,571
Other	763,834	1,631,933 b	980,225 b	995,184 b	1,185,637
Total	\$ 18,052,817	\$ 20,513,585	\$ 20,345,690	\$ 20,887,044	\$ 22,456,031

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Taxes	\$ 2,678,509	\$ 2,855,380	\$ 2,951,281	\$ 2,964,782	\$ 2,922,600
Sales Taxes	11,511,804	11,618,935	11,460,782	11,117,000	11,117,000
Intergovernmental	2,466,963	2,480,835	2,560,964	2,301,873	2,449,938
Charges for Services	3,446,654	3,503,498	3,429,987	3,601,669	3,749,040
Interest	399,414	359,296	224,012	96,312	109,103
Hospital Lease	1,528,104	1,566,918	1,630,692	1,632,322	1,632,322
Other	1,062,581	1,070,906	1,147,380	974,208	1,073,016
Total	\$ 23,094,029	\$ 23,455,768	\$ 23,405,098	\$ 22,688,166	\$ 23,053,019



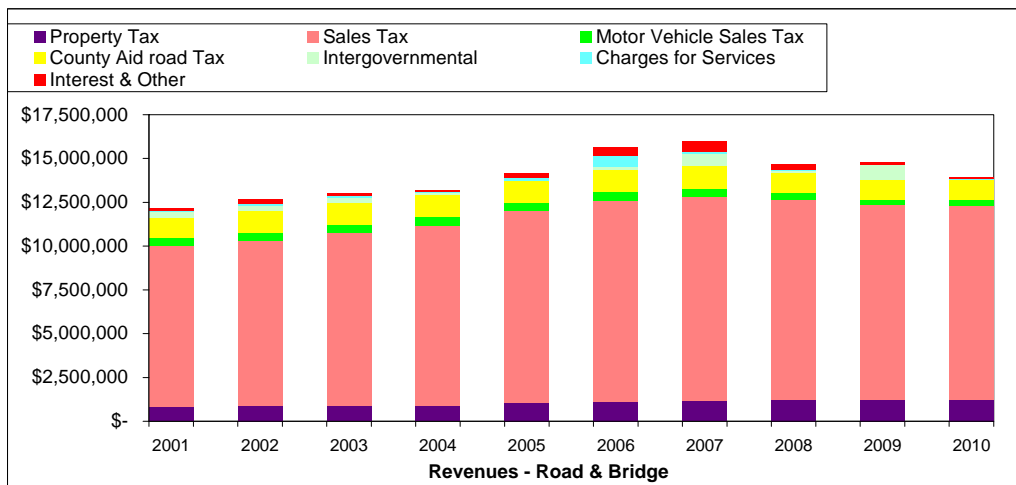
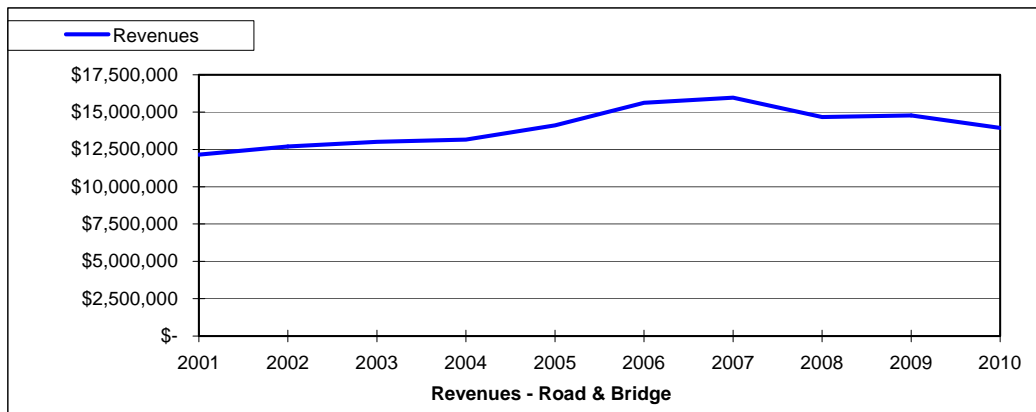
a Hospital lease revision and modification
b Workers Comp Refund

Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Tax	\$ 835,326	\$ 859,980	\$ 904,852	\$ 914,817	\$ 1,025,726
Sales Tax	9,174,117	9,470,442	9,829,638	10,288,081	10,997,342
Motor Vehicle Sales Tax	474,814	468,670	467,070	468,451	455,145
County Aid road Tax	1,113,021	1,210,403	1,260,384	1,270,054	1,262,479
Intergovernmental	368,546	304,552	320,269	112,265	6,022
Charges for Services	58,762	114,383	78,836	32,888	142,016
Interest & Other	137,092	265,548	144,756	73,889	228,669
Total	\$ 12,161,678	\$ 12,693,978	\$ 13,005,805	\$ 13,160,445	\$ 14,117,399

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Tax	\$ 1,094,386	\$ 1,177,326	\$ 1,208,922	1,215,162	\$ 1,197,900
Sales Tax	11,495,787	11,602,457	11,444,392	11,117,000	11,117,000
Motor Vehicle Sales Tax	510,427	497,636	371,592	341,000	348,000
County Aid road Tax	1,277,071	1,305,242	1,196,444	1,112,680	1,112,000
Intergovernmental	144,016	672,614	73,342	827,514	2,800
Charges for Services	632,007	121,490	45,407	43,369	70,825
Interest & Other	481,052	599,313	335,556	121,577	89,000
Total	\$ 15,634,746	\$ 15,976,078	\$ 14,675,655	\$ 14,778,302	\$ 13,937,525



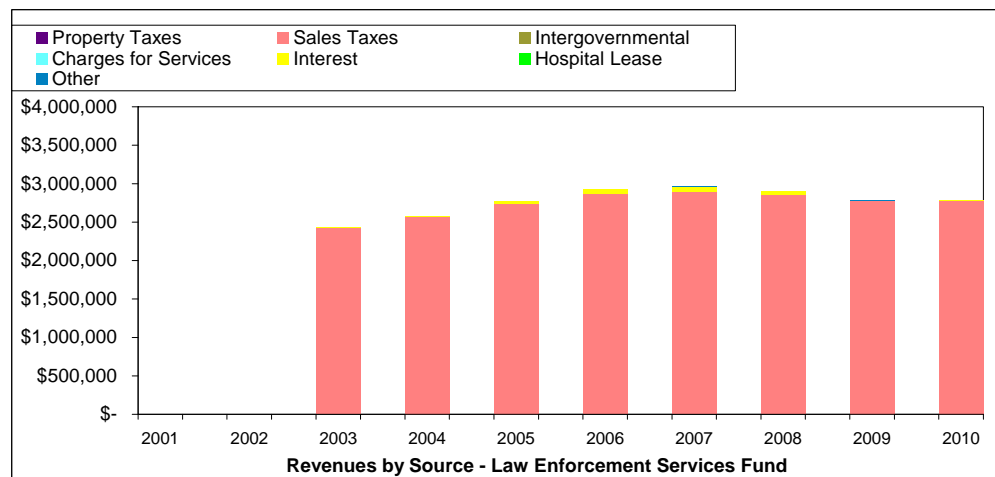
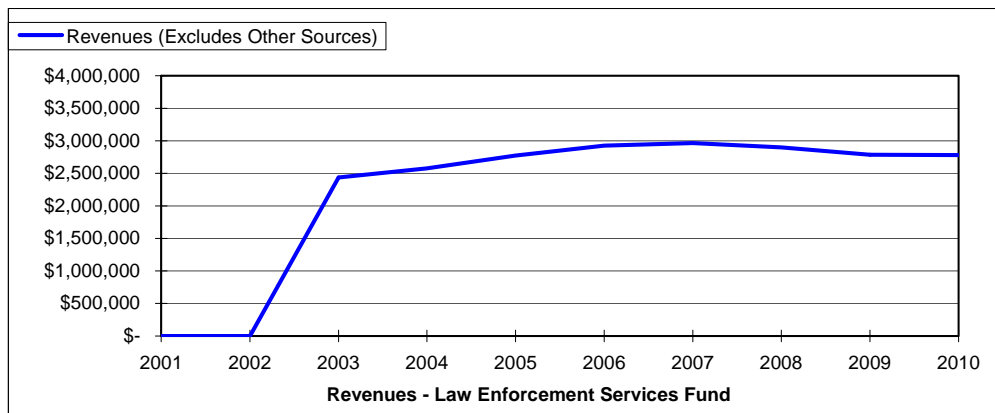
Note: Use Tax revenues excluded

Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Taxes	-	-	-	\$ -	\$ -
Sales Taxes	-	-	2,430,935	2,567,492	2,748,220
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	5,613	10,880	25,128
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ 2,436,548	\$ 2,578,372	\$ 2,773,348

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,870,297	2,899,191	2,860,622	2,775,000	2,775,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	54,971	64,279	38,536	6,465	5,815
Hospital Lease	-	-	-	-	-
Other	-	1,280	-	3,274	-
Total	\$ 2,925,268	\$ 2,964,750	\$ 2,899,158	\$ 2,784,739	\$ 2,780,815

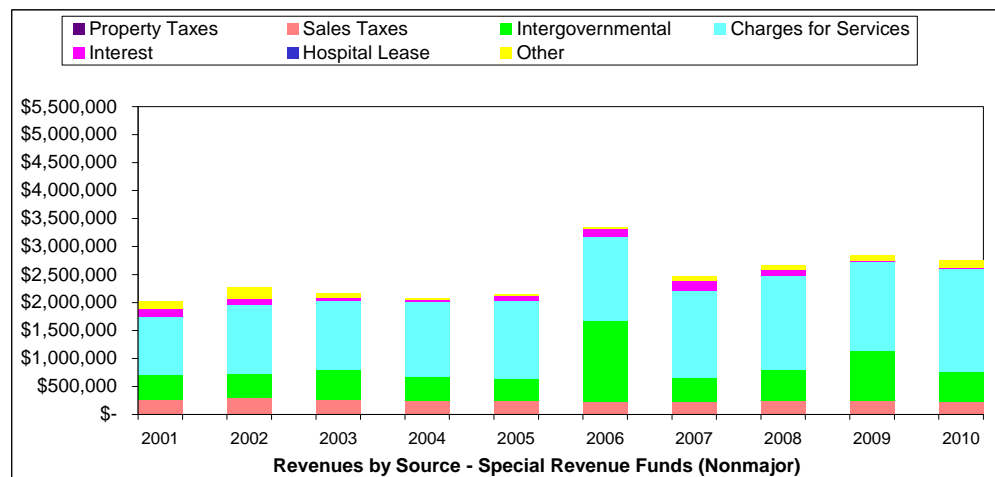
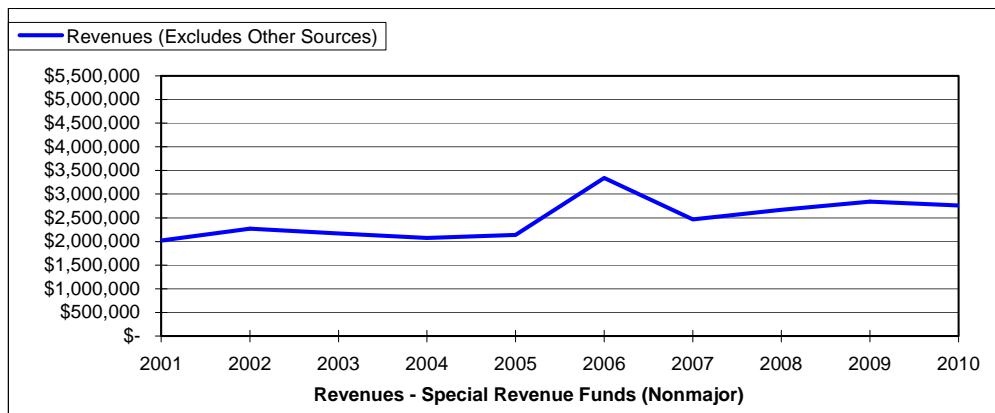


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	266,195	289,352	268,354	251,515	239,231
Intergovernmental	440,741	435,060	535,884	418,250	399,282
Charges for Services	1,038,393	1,236,556	1,226,698	1,339,263	1,393,819
Interest	135,426	105,733	55,563	29,460	77,627
Hospital Lease	-	-	-	-	-
Other	140,828	204,493	81,581	35,902	29,207
Total	\$ 2,021,583	\$ 2,271,194	\$ 2,168,080	\$ 2,074,390	\$ 2,139,166

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	224,120	218,789	234,060	234,000	234,000
Intergovernmental	1,450,518 a	424,029 a	566,378	909,825	523,391
Charges for Services	1,498,116	1,570,812	1,672,433	1,578,243	1,849,960
Interest	143,537	170,409	116,048	25,087	21,590
Hospital Lease	-	-	-	-	-
Other	23,981	80,310	81,052	96,578	132,875
Total	\$ 3,340,272	\$ 2,464,349	\$ 2,669,971	\$ 2,843,733	\$ 2,761,816

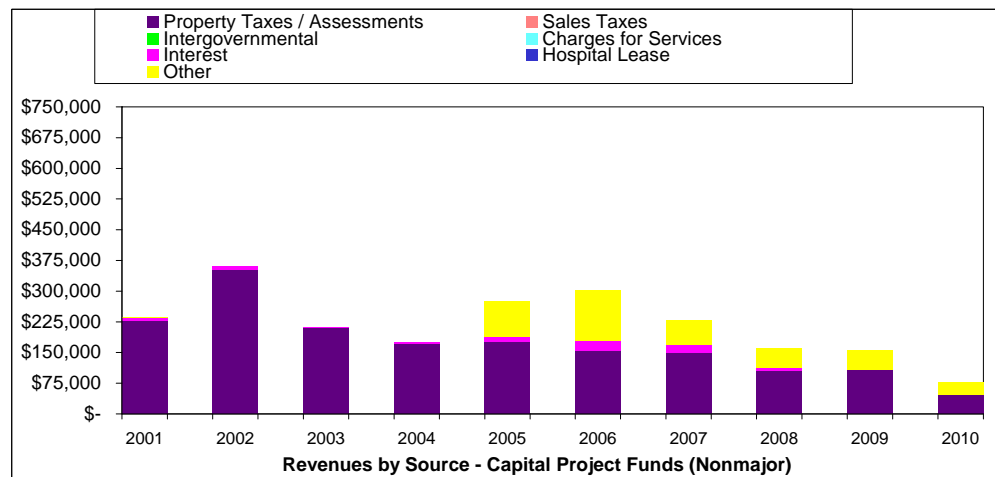
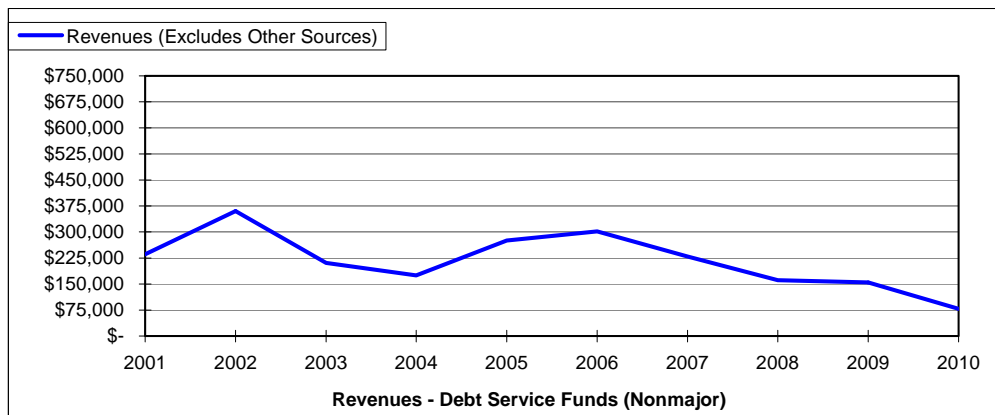


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Property Taxes / Assessments	\$ 228,545	\$ 353,496	\$ 208,564	\$ 171,863	\$ 177,004
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	4,969	7,043	2,702	3,133	11,127
Hospital Lease	-	-	-	-	-
Other	2,250	-	-	-	87,019
Total	\$ 235,764	\$ 360,539	\$ 211,266	\$ 174,996	\$ 275,150

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Property Taxes / Assessments	\$ 155,931	\$ 148,743	\$ 105,288	\$ 107,760	\$ 46,992
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	22,291	20,415	9,241	566	601
Hospital Lease	-	-	-	-	-
Other	123,466	59,814	46,380	46,380	30,920
Total	\$ 301,688	\$ 228,972	\$ 160,909	\$ 154,706	\$ 78,513

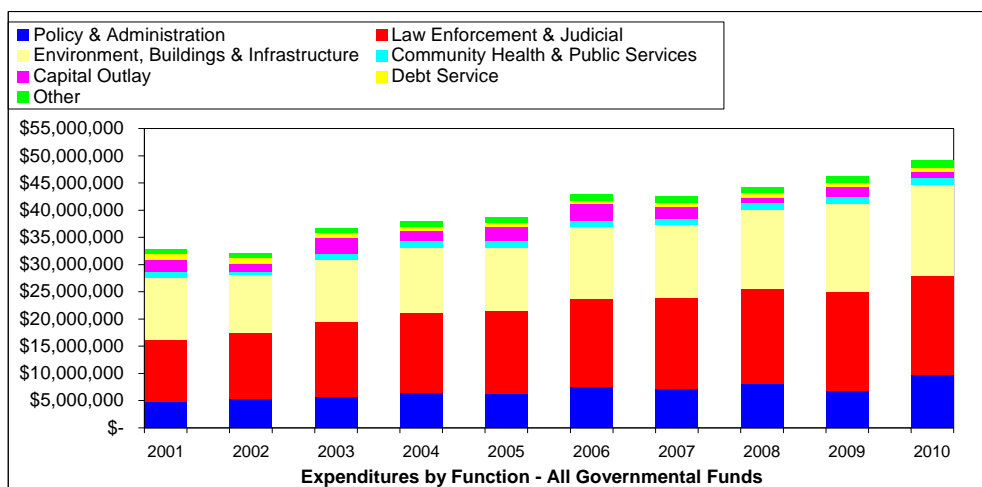
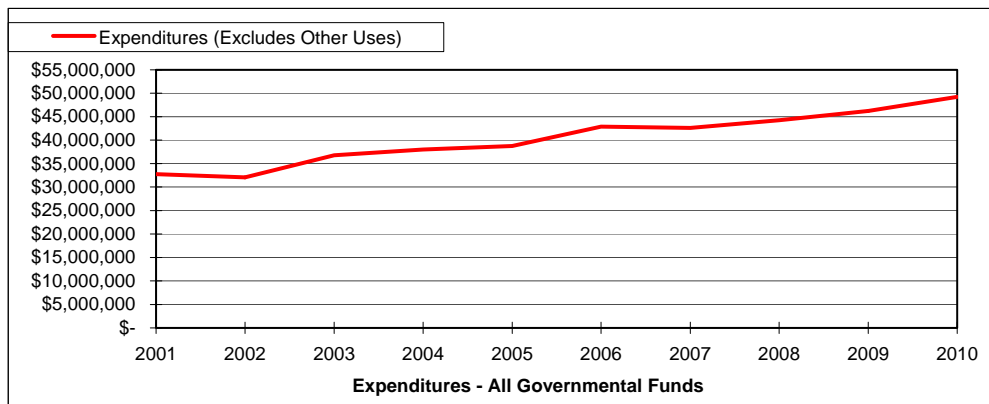


Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2001	2002	2003	2004	2005
	Actual	Actual	Actual	Actual	Actual
Policy & Administration	\$ 4,745,728	\$ 5,417,872	\$ 5,639,499	\$ 6,433,542	\$ 6,183,413
Law Enforcement & Judicial	11,448,413	11,999,375 b	13,903,356	14,740,635	15,225,899
Environment, Buildings & Infrastructure	11,527,484	10,796,014 e	11,295,630	12,009,048	11,740,087
Community Health & Public Services	922,578 a	409,924 c	1,180,571	1,119,373	1,226,164 g
Capital Outlay	2,155,155	1,659,492 d	2,945,217	1,935,206	2,645,729
Debt Service	1,214,370	978,195	931,760	708,440	640,495
Other	738,367	821,923	871,549	1,053,149	1,083,857
Total	\$ 32,752,095	\$ 32,082,795	\$ 36,767,582	\$ 37,999,393	\$ 38,745,644

	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Projected	Budget
Policy & Administration	\$ 7,462,836	\$ 7,210,454	\$ 8,218,749 f	\$ 6,952,347 f	\$ 9,719,082 f
Law Enforcement & Judicial	16,278,312	16,757,051	17,334,021	18,005,533	18,185,083
Environment, Buildings & Infrastructure	13,152,527	13,313,154	14,559,888	16,239,583	16,760,044
Community Health & Public Services	1,170,102	1,183,491	1,238,888	1,308,381	1,359,495
Capital Outlay	2,997,639	2,149,663	1,028,043	1,755,407	1,083,772
Debt Service	692,888	701,609	739,757	728,061	789,264
Other	1,149,761	1,274,010	1,120,844	1,226,223	1,323,692
Total	\$ 42,904,065	\$ 42,589,432	\$ 44,240,190	\$ 46,215,535	\$ 49,220,432



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

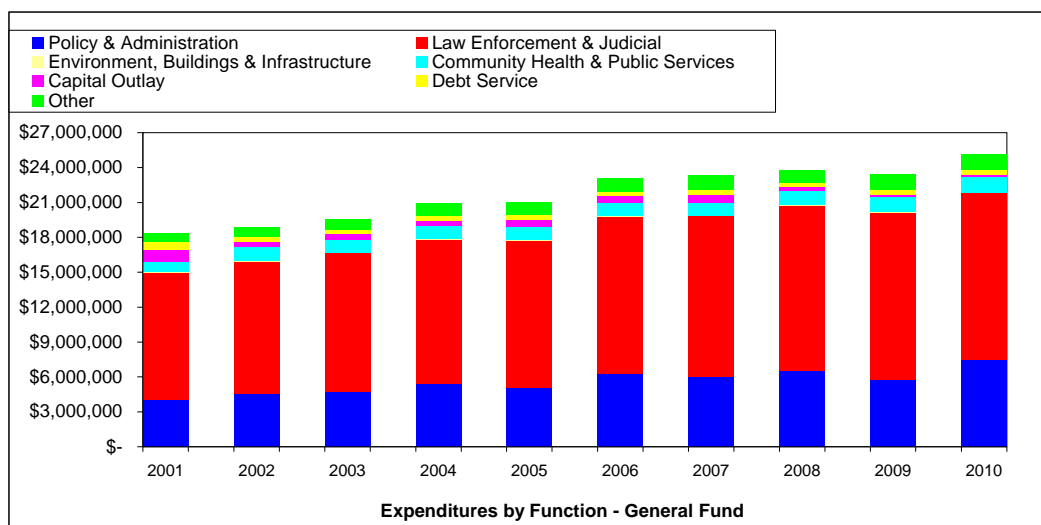
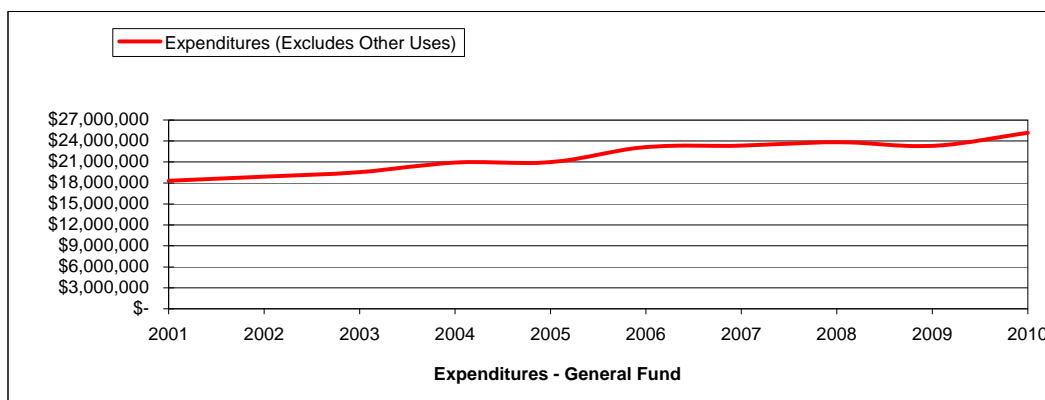
e El Chaparral road maintenance project, Revenue Sharing
 f Budget includes 3% emergency appropriation
 g Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

Expenditures by Function cont'd

Budget Basis General Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Policy & Administration	\$ 4,043,753	\$ 4,547,968 b	\$ 4,710,075	\$ 5,435,426 b	\$ 5,079,498 c
Law Enforcement & Judicial	10,923,727	11,386,048	11,893,918	12,385,434	12,666,320
Environment, Buildings & Infrastructure	88,104	100,315	99,211	49,456	31,405
Community Health & Public Services	876,752	1,137,647	1,042,239	1,079,703	1,177,080
Capital Outlay	966,503 a	443,910 a	517,969 a	425,776 a	525,980 a
Debt Service	682,357	455,739	405,635	492,651	420,315
Other	738,367	821,923	871,549	1,053,149	1,083,857
Total	\$ 18,319,563	\$ 18,893,550	\$ 19,540,596	\$ 20,921,595	\$ 20,984,455

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Policy & Administration	\$ 6,246,365 c	\$ 6,056,191 c	\$ 6,561,212 c	\$ 5,771,392 c	\$ 7,467,091 c
Law Enforcement & Judicial	13,552,683	13,774,836	14,190,682	14,370,166	14,356,507
Environment, Buildings & Infrastructure	33,198	33,024	46,218	56,432	68,370
Community Health & Public Services	1,133,145	1,150,435	1,195,151	1,260,793	1,306,765
Capital Outlay	588,209 a	648,014 a	305,958 a	189,104 a	168,036 a
Debt Service	414,915	414,465	413,215	416,090	468,115
Other	1,149,761	1,274,010	1,120,844	1,226,223	1,323,692
Total	\$ 23,118,276	\$ 23,350,975	\$ 23,833,280	\$ 23,290,200	\$ 25,158,576



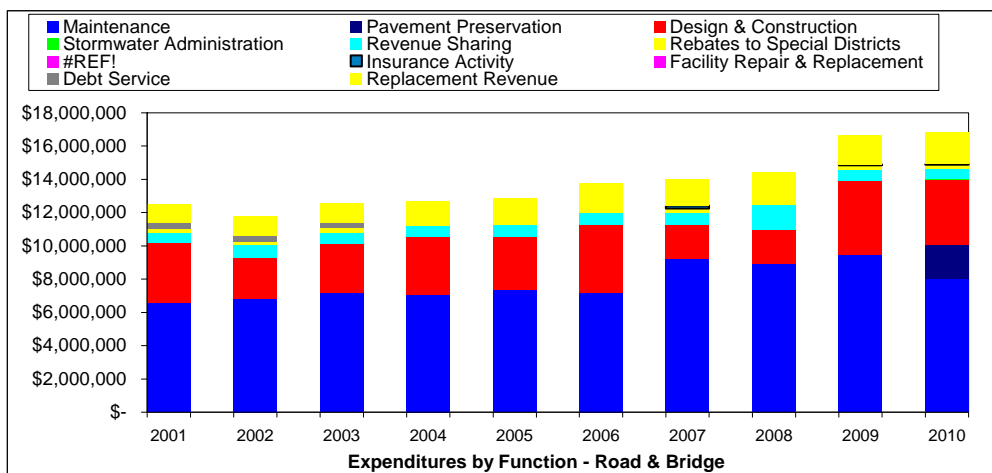
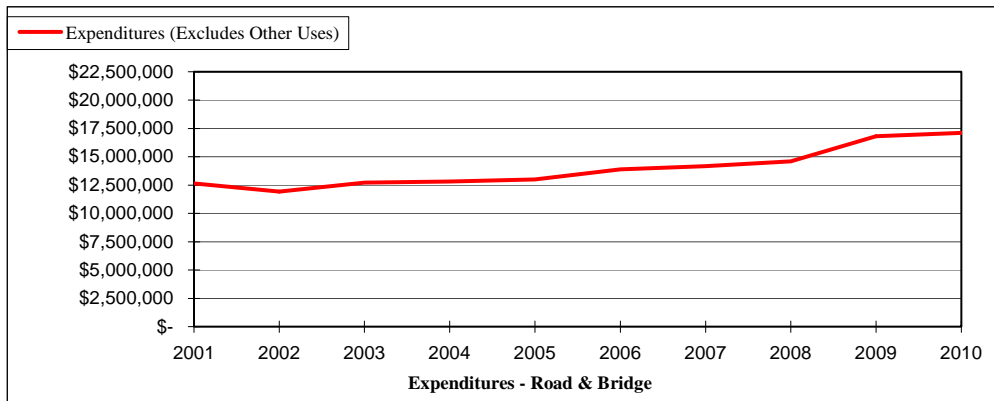
- a See Capital Expenditure Highlights
- b Election costs
- c Budget includes 3% emergency appropriation

Expenditures by Function cont'd

Budget Basis Road & Bridge Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Maintenance	\$ 6,580,751	\$ 6,805,762	\$ 7,181,519	\$ 7,090,470	\$ 7,374,859
Pavement Preservation	-	-	-	-	-
Design & Construction	3,597,840	2,441,946	2,938,486	3,444,740	3,154,744
Stormwater Administration	-	-	-	-	-
Replacement Revenue	1,118,012	1,187,942	1,193,128	1,251,930	1,321,445
Revenue Sharing	602,596	772,240	688,093	683,760	744,306
Rebates to Special Districts	240,780	237,345	259,343	206,801	249,565
Administrative Services	150,000	150,000	150,000	150,000	150,000
Insurance Activity	-	-	-	-	-
Facility Repair & Replacement	-	-	-	-	-
Debt Service	352,397	333,044	309,181	-	-
Total	\$ 12,642,377	\$ 11,928,279	\$ 12,719,750	\$ 12,827,701	\$ 12,994,919

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Maintenance	\$ 7,152,198	\$ 9,233,269	\$ 8,895,520	\$ 9,493,639	\$ 8,055,130
Pavement Preservation	-	-	-	-	2,000,000
Design & Construction	4,124,157	2,027,567	2,080,801	4,394,144	3,876,437
Stormwater Administration	-	-	-	-	111,827
Replacement Revenue	1,495,256	1,600,764	1,702,839	1,775,000	1,890,000
Revenue Sharing	688,977	720,331	1,485,202	704,564	581,500
Rebates to Special Districts	285,655	265,738	270,294	249,693	250,650
Administrative Services	150,000	154,982	150,000	150,000	250,000
Insurance Activity	7,252	179,352	2,499	54,300	40,000
Facility Repair & Replacement	-	-	-	-	50,000
Debt Service	-	-	-	-	-
Total	\$ 13,903,495	\$ 14,182,003	\$ 14,587,155	\$ 16,821,340	\$ 17,105,544

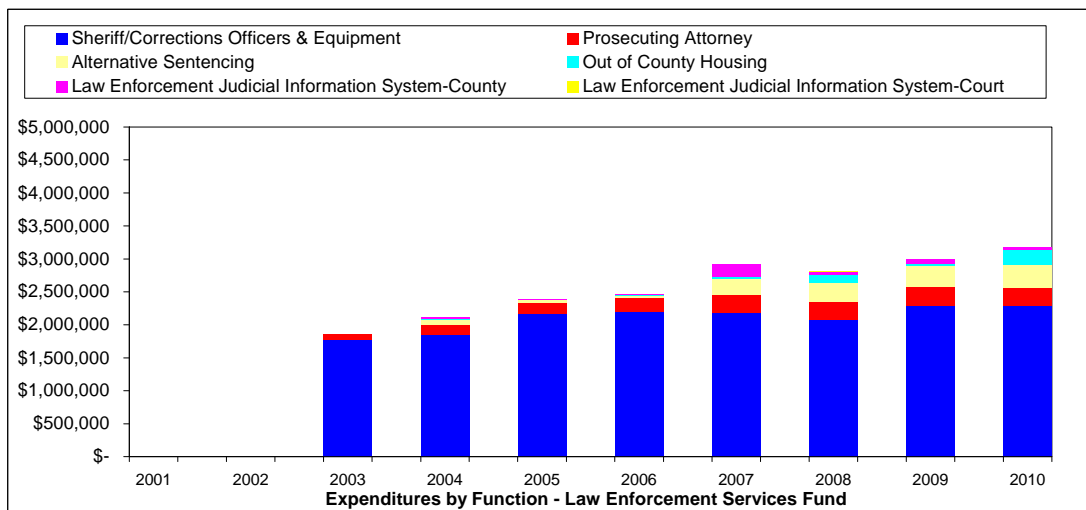
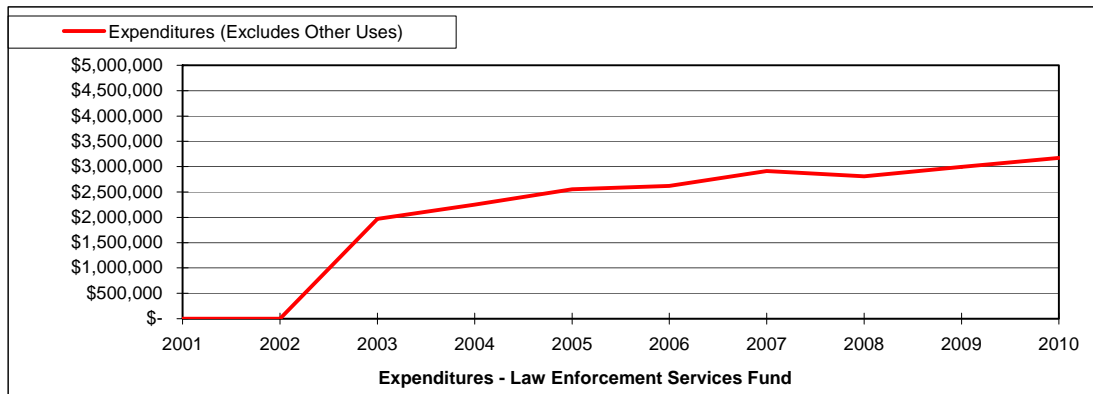


Expenditures by Function cont'd

Budget Basis Law Enforcement Services Fund (Major Fund)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Sheriff/Corrections Officers & Equipment	\$ -	\$ -	\$ 1,776,116	\$ 1,850,685	\$ 2,173,129
Prosecuting Attorney	-	-	78,632	144,722	153,696
Alternative Sentencing	-	-	114,011	138,304	168,158
Out of County Housing	-	-	-	85,781	41,752
Law Enforcement Judicial Information System-County	-	-	-	10,513	15,497
Law Enforcement Judicial Information System-Court	-	-	-	22,204	1,680
Total	\$ -	\$ -	\$ 1,968,759	\$ 2,252,209	\$ 2,553,912

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,200,389	\$ 2,188,861	\$ 2,072,402	\$ 2,289,275	\$ 2,287,810
Prosecuting Attorney	220,666	274,657	280,478	281,295	283,208
Alternative Sentencing	161,562	235,804	289,263	313,261	335,031
Out of County Housing	17,449	23,373	112,056	44,889	228,000
Law Enforcement Judicial Information System-County	18,456	190,019	44,425	65,400	35,151
Law Enforcement Judicial Information System-Court	2,280	2,175	12,284	2,100	2,100
Total	\$ 2,620,802	\$ 2,914,889	\$ 2,810,908	\$ 2,996,220	\$ 3,171,300

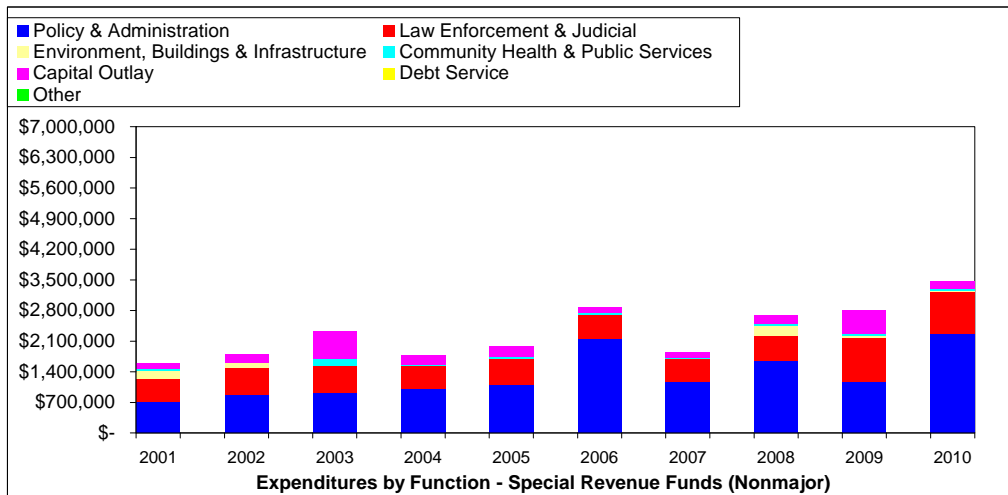
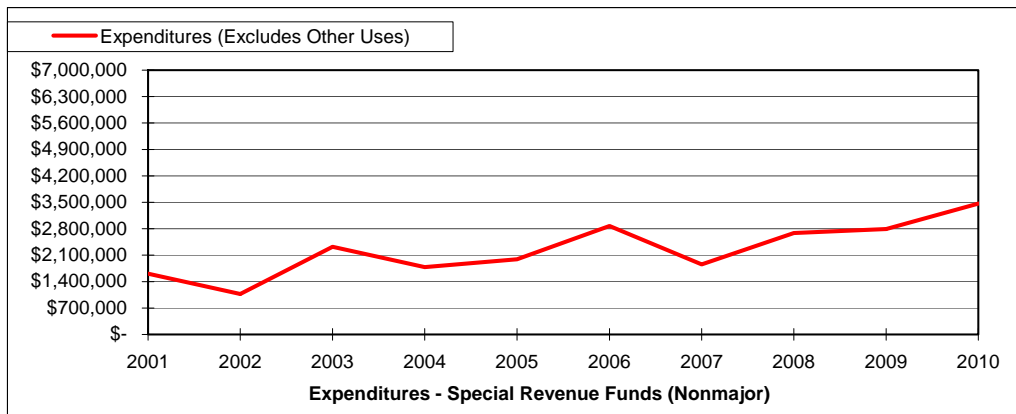


Expenditures by Function cont'd

Budget Basis Special Revenue Funds (Nonmajor Funds)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Policy & Administration	\$ 701,975	\$ 869,904	\$ 929,424	\$ 998,116	\$ 1,103,915
Law Enforcement & Judicial	524,686	613,327	605,276	523,005	599,356
Environment, Buildings & Infrastructure	204,231	120,411	13,331	193	-
Community Health & Public Services	45,826	(727,723)	138,332	39,670	49,084
Capital Outlay	133,821	195,635	635,971	221,115	239,823
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,610,539	\$ 1,071,554	\$ 2,322,334	\$ 1,782,099	\$ 1,992,178

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Policy & Administration	\$ 2,155,560	\$ 1,154,263	\$ 1,657,537	\$ 1,180,955	\$ 2,251,991
Law Enforcement & Judicial	549,117	545,326	578,529	1,006,565	984,949
Environment, Buildings & Infrastructure	8,557	2,398	209,594	27,884	8,600
Community Health & Public Services	36,957	33,056	43,737	47,588	52,730
Capital Outlay	122,784	119,378	192,908	532,812	165,593
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 2,872,975	\$ 1,854,421	\$ 2,682,305	\$ 2,795,804	\$ 3,463,863

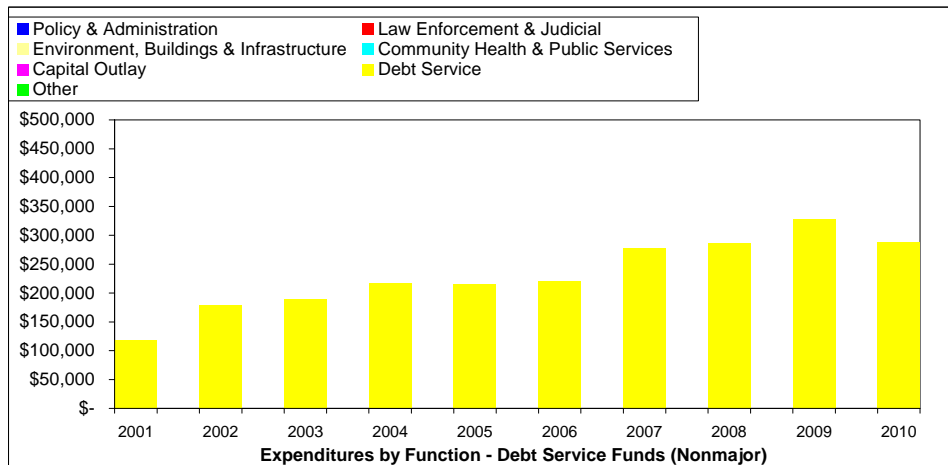
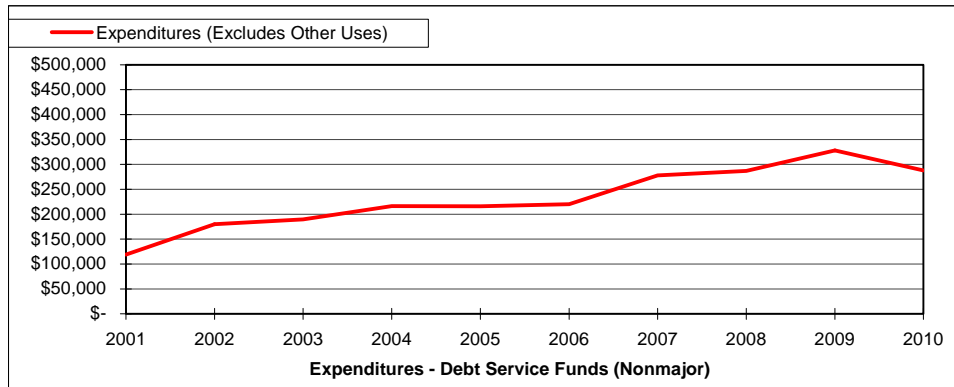


Expenditures by Function cont'd

Budget Basis Debt Service Funds (Nonmajor Funds)

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	118,632	179,616	189,412	216,143	215,789
Other	-	-	-	-	-
Total \$	118,632	\$ 179,616	\$ 189,412	\$ 216,143	\$ 215,789

	2006 Actual	2007 Actual	2008 Actual	2009 Projected	2010 Budget
Policy & Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Buildings & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	220,180	277,973	287,144	327,801	287,774
Other	-	-	-	-	-
Total \$	220,180	\$ 277,973	\$ 287,144	\$ 327,801	\$ 287,774



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.

ARRA—American Recovery and Reinvestment Act of 2009-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

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.

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.

Glossary cont'd

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.

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.

Glossary cont'd

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.

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.

Glossary cont'd

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.

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, an capital investment. Fiscal policy provides and 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.

Glossary cont'd

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.

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).

Glossary cont'd

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.

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.

Glossary cont'd

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.

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 unrecorded 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.

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.

Glossary cont'd

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 retirable 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.

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.

