



**STATISTICAL
SECTION**

CITY OF ARNOLD, MISSOURI
GOVERNMENTAL FUNDS- COMPARATIVE BALANCE SHEETS
AUGUST 31, 2005 AND 2004

	2005	2004
ASSETS		
Cash and cash equivalents	\$ 3,761,516	3,484,045
Investments	317,260	316,395
Receivables (net of allowances for uncollectibles):		
Taxes	2,285,699	2,133,477
Special assessments	1,880,342	1,500,077
Intergovernmental	585,013	761,015
Miscellaneous	880,908	944,124
Due from other funds	54,456	49,127
Prepaid items	322,655	287,676
Restricted assets:		
Cash and cash equivalents	3,690,005	11,270,905
Capital improvements sales tax receivable	657,781	1,322,541
Investments	1,250,000	2,182,853
Total Assets	\$ 15,685,635	24,252,235
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 5,480,691	2,851,387
Accrued liabilities	57,341	31,318
Due to other funds	551,856	54,581
Deferred revenue	3,018,533	3,106,347
Total Liabilities	9,108,421	6,043,633
 Fund Balances		
Reserved for:		
Prepaid items	322,655	287,676
Encumbrances	579,846	10,621,960
Bond escrow deposit	126,000	126,000
Bond reserve	-	525,972
Debt service reserve	232,816	520,256
Recreational center escrow deposit	1,250,000	1,250,000
Unreserved:		
Designated for sewer subdistrict projects	1,211,095	1,264,929
Designated for street projects	462,176	369,269
Designated for road reconstruction	550,000	550,000
Designated for neighborhood improvement projects	-	54,616
Designated for stormwater projects	-	280,656
Designated for recreational center	163,309	1,336,396
Designated for Greenway beautification	40,000	-
Designated for economic development	44,447	-
Designated for technology acquisitions	1,484	91,180
Designated for tourism	83,864	25,372
Designated for trash reimbursement	4,224	-
Undesignated	1,505,298	904,320
Total Fund Balances	6,577,214	18,208,602
Total Liabilities And Fund Balances	\$ 15,685,635	24,252,235

CITY OF ARNOLD, MISSOURI
GOVERNMENTAL FUNDS - COMPARATIVE STATEMENTS OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEARS ENDED AUGUST 31, 2005 AND 2004

	2005	2004
REVENUES		
Taxes	\$ 10,439,176	10,969,016
Special assessments	319,133	440,386
Licenses and permits	554,273	515,179
Fines and court costs	797,176	631,699
Intergovernmental	3,474,196	711,340
Charges for services	203,181	156,760
Investment income	387,852	276,247
Miscellaneous	281,881	310,048
Total Revenues	16,456,868	14,010,675
EXPENDITURES		
Current:		
General government	1,794,740	1,976,501
Public safety	4,446,103	4,045,557
Public works	5,848,333	2,770,280
Highways and streets	850,141	787,401
Parks and recreation	735,511	666,321
Health and sanitation	880,191	975,528
Capital outlay	12,115,857	5,449,754
Debt service:		
Principal	1,374,896	1,111,207
Interest	756,741	787,372
Total Expenditures	28,802,513	18,569,921
REVENUES UNDER EXPENDITURES	(12,345,645)	(4,559,246)
OTHER FINANCING SOURCES (USES)		
Proceeds from capital lease	400,000	-
Sale of capital items	314,257	-
Transfer in	1,596,205	-
Transfer out	(1,596,205)	-
Total Other Financing Sources (Uses)	714,257	-
NET CHANGE IN FUND BALANCES	(11,631,388)	(4,559,246)
FUND BALANCES, SEPTEMBER 1	18,208,602	22,767,848
FUND BALANCES, AUGUST 31	\$ 6,577,214	18,208,602

CITY OF ARNOLD, MISSOURI
GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST THREE FISCAL YEARS

Function:	<u>2005</u>	<u>2004</u>	<u>2003</u>
General government	\$ 1,935,204	2,092,831	1,760,587
Public safety	4,824,236	4,448,556	4,192,120
Public works	1,049,519	837,772	1,020,872
Highways and streets	2,275,559	2,223,000	1,191,238
Parks and recreation	761,557	585,666	563,526
Health and sanitation	883,772	985,793	986,340
Interest on long-term debt	749,147	779,696	290,267
	<u>\$ 12,478,994</u>	<u>11,953,314</u>	<u>10,004,950</u>

CITY OF ARNOLD, MISSOURI
GOVERNMENT-WIDE REVENUES BY SOURCE
LAST THREE FISCAL YEARS

Source:	<u>2005</u>	<u>2004</u>	<u>2003</u>
Program revenues:			
Charges for services	\$ 1,726,397	1,489,765	1,216,436
Operating grants and contributions	1,004,539	1,002,252	1,071,808
Capital grants and contributions	5,012,458	928,132	1,423,045
General revenues:			
Taxes:			
Property taxes	863,007	838,929	818,986
Sales taxes	6,745,540	7,368,939	6,040,919
Gross receipts taxes	1,837,302	1,781,808	1,729,837
Miscellaneous taxes	27,638	25,835	26,397
Investment income	387,852	276,247	172,335
Gain on sales of assets	18,312	-	-
Miscellaneous	110,114	118,141	188,815
Transfers	<u>(105,134)</u>	<u>(192,105)</u>	<u>(141,868)</u>
Total Revenues	<u><u>\$ 17,628,025</u></u>	<u><u>13,637,943</u></u>	<u><u>12,546,710</u></u>

CITY OF ARNOLD, MISSOURI
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Public Works	Highways And Streets	Parks And Recreation	Health And Sanitation	Capital Outlay	Debt Service	Total
1996	\$ 2,549,763	\$ 2,870,859	\$ 288,260	\$ 1,070,740	\$ 438,769	\$ 636,818	\$ 365,840	\$ -	\$ 8,221,049
1997	1,368,316	2,847,853	300,416	4,110,097	414,899	645,971	454,377	-	10,141,929
1998	1,620,657	3,032,830	292,242	2,985,299	455,725	751,861	4,336,295	-	13,474,909
1999	2,049,441	3,176,224	356,308	1,233,767	495,895	764,165	2,421,938	-	10,497,738
2000	2,129,939	3,472,504	262,624	987,096	492,673	808,802	506,273	-	8,659,911
2001 (2)	1,448,222	3,901,286	2,404,619	1,527,186	521,361	1,023,861	706,149	825,832	12,358,516
2002	1,623,812	3,787,138	2,221,126	721,077	549,824	1,011,144	703,538	822,793	11,440,452
2003	1,910,074	3,915,183	2,705,462	1,143,693	549,509	983,565	2,338,215	1,496,343	15,042,044
2004	1,976,501	4,045,557	2,770,280	787,401	666,321	975,528	5,449,754	1,898,579	18,569,921
2005 (3)	1,794,740	4,446,103	5,848,333	850,141	735,511	880,191	12,115,857	2,131,637	28,802,513

(1) Includes all governmental fund types

(2) Road projects transferred from highways and streets to public works department and debt service accounted for separately.

(3) Recreation center construction

CITY OF ARNOLD, MISSOURI
GENERAL GOVERNMENT REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Special Assessments	Licenses And Permits	Fines And Court Costs	Intergovernmental	Charges For Services	Investment Income	Miscellaneous	Total
1996	\$ 5,377,496	\$282,521	\$284,441	\$341,807	\$1,318,109	\$578,221	\$202,293	\$ 319,770	\$ 8,704,658
1997	6,086,870	357,203	297,466	379,466	2,340,801	580,148	283,246	276,510	10,601,710
1998	7,366,716	281,251	407,674	365,737	904,389	568,363	329,660	229,687	10,453,477
1999	6,786,607	462,128	437,320	362,251	646,139	506,498	338,289	244,761	9,783,993
2000	7,230,362	521,950	404,733	403,169	243,162	503,346	466,262	196,974	9,969,958
2001	9,215,079	428,554	363,020	568,284	686,857	630,742	456,150	258,483	12,607,169
2002	9,334,785	419,270	391,055	633,418	550,277	292,351	268,847	276,722	12,166,725
2003	9,542,169	475,833	444,745	501,000	1,107,081	119,825	172,335	339,681	12,702,669
2004	10,969,016	440,386	515,179	631,699	711,340	156,760	276,247	310,048	14,010,675
2005	10,439,176	319,133	554,273	797,176	3,474,196	203,181	387,852	281,881	16,456,868

(1) Includes all governmental fund types

CITY OF ARNOLD, MISSOURI
TAX REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

Fiscal Year	Property Taxes	Sales Taxes	Public Utility Gross Receipts Taxes	Motor Fuel Taxes	Other Taxes	Total
1996	\$ 522,735	\$ 2,890,690	\$ 1,425,912	\$ 465,774	\$ 72,385	\$ 5,377,496
1997	567,527	3,459,780	1,435,129	523,123	101,311	6,086,870
1998	606,021	4,648,901	1,474,412	529,326	108,056	7,366,716
1999	622,119	4,008,135	1,516,599	527,420	112,334	6,786,607
2000	670,891	4,373,059	1,513,163	558,156	115,093	7,230,362
2001	710,966	5,982,216	1,867,444	535,295	119,158	9,215,079
2002	784,409	6,159,926	1,724,863	545,538	120,049	9,334,785
2003	818,986	6,286,576	1,729,837	559,479	147,291	9,542,169
2004	838,929	7,618,703	1,781,808	578,703	150,873	10,969,016
2005	863,007	6,995,014	1,837,302	583,207	160,646	10,439,176

(1) Includes all governmental fund types

CITY OF ARNOLD, MISSOURI
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent Collected As Current	Delinquent Tax (And Penalties) Collections	Total Tax Collections	Total Collections As Percent Of Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes As Percent Of Levy
1996	\$ 525,276	\$ 467,869	89.1 %	\$ 52,355	\$ 492,467	93.8 %	\$ 17,318	2.34 %
1997	565,117	526,297	93.1	40,723	567,020	100.3	17,826	3.29
1998	603,604	527,829	87.4	82,700	610,529	101.1	16,443	2.72
1999	622,429	586,577	94.2	35,659	622,236	100.0	18,762	3.01
2000	670,891	517,177	77.1	155,207	672,384	100.2	13,849	2.06
2001	708,787	661,782	93.4	46,057	707,839	99.9	16,978	2.40
2002	780,778	730,130	93.5	51,280	781,410	100.1	16,345	2.09
2003	814,105	759,996	93.4	59,237	819,233	100.6	36,228	4.45
2004	834,414	809,603	97.0	14,358	823,961	98.7	24,812	2.97
2005	859,110	802,501	93.4	15,718	818,219	95.2	23,218	2.70

CITY OF ARNOLD, MISSOURI
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Assessed Value	Estimated Actual Value	Ratio Of Total Assessed Value To Total Estimated Actual Value
1996	\$ 104,735,900	\$ 458,432,133	22.8%
1997	108,097,300	487,008,416	22.2
1998	115,317,000	516,289,419	22.3
1999	128,404,600	580,411,190	22.1
2000	132,768,200	599,340,356	22.2
2001	145,829,500	650,337,845	22.4
2002	154,012,200	679,974,183	22.6
2003	176,057,800	764,386,661	23.0
2004	184,774,900	798,427,177	23.1
2005	188,897,200	819,074,995	23.1

Property has an assessed value to estimated actual value as follows: commercial real estate 32%, residential real estate 19%, agricultural real estate 12%, and personal property 33-1/3%.

The City does not collect tax on personal property and such data is, therefore, not included.

Data for real property owned by exempt organizations is not included as it is not available.

CITY OF ARNOLD, MISSOURI
PROPERTY TAX RATES - DIRECT AND ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
City of Arnold	0.48	0.49	0.47	0.47	0.46	0.45	0.45	0.45	0.45	0.44
Overlapping governments:										
State of Missouri	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Jefferson County	0.48	0.49	0.74	0.49	0.48	0.50	0.50	0.52	0.52	0.50
Consolidated School No. 6 of Jefferson County	3.78	3.78	3.61	3.61	3.58	3.50	3.51	3.53	4.60	4.46
Rock Community Fire Protection District	0.73	0.73	0.70	0.80	0.85	0.92	0.94	0.96	0.97	0.94
Rock Township Ambulance District	0.24	0.24	0.23	0.23	0.23	0.22	0.22	0.22	0.23	0.15
The Junior College District of Jefferson County	0.23	0.23	0.23	0.23	0.23	0.23	0.35	0.35	0.35	0.35
The Jefferson County Library District	0.20	0.20	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.18
Surtax-Commercial Only	-	-	-	-	-	-	-	0.24	0.24	0.24
Total Overlapping Governments	5.69	5.70	5.73	5.58	5.59	5.59	5.74	6.04	7.13	6.85
Total City And Overlapping Governments	6.17	6.19	6.20	6.05	6.05	6.04	6.19	6.49	7.58	7.29

Note: Above per \$100 assessed valuation

CITY OF ARNOLD, MISSOURI
PRINCIPAL TAXPAYERS
AUGUST 31, 2005

<u>Taxpayer</u>	<u>Type Of Business</u>	<u>Tax Paid</u>
AmerenUE	Utility	\$ 1,081,030
Midwest Missouri Gas	Utility	422,761
Southwestern Bell Telephone	Utility	259,047
Metal Container Corporation	Aluminum Can Manufacturer	15,845
Schnucks	Grocery Store	11,967
Target	Retail Store	10,930
Suellentrop Family Partnership LP	Industrial Center	10,006
Home Depot	Retail Store	11,134
Water Tower LLC	Retail Stores	10,896
Convergy's Corporation	Customer Service	9,210

CITY OF ARNOLD, MISSOURI
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Special Assessment Billings (Due Within Fiscal Year)</u>	<u>Special Assessment Collected (1)</u>
1996	\$198,111	\$282,521
1997	188,568	357,203
1998	167,176	281,251
1999	253,376	462,128
2000	328,768	521,950
2001	213,968	428,554
2002	294,473	419,270
2003	271,317	475,833
2004	257,765	440,386
2005	471,518	319,133

(1) Includes prepayments

CITY OF ARNOLD, MISSOURI
COMPUTATION OF LEGAL DEBT MARGIN
AUGUST 31, 2005

Assessed value as of January 1, 2005:		
Real property	\$ 188,897,200	
Personal property	66,443,924	
		\$255,341,124
Debt limit - 10% of assessed value*		\$ 25,534,112
Amount of debt applicable to debt limit:		
Total debt	17,335,775	
Less - Exempt debt:		
Sewer revenue bonds	(1,285,775)	
Certificates of participation (Municipal Complex)	(440,000)	
Leasehold revenue bonds (Municipal Complex)	(15,610,000)	
Net amount of debt applicable to debt limit		-
Legal Debt Margin		\$ 25,534,112

*Under Article VI, Sections 26(b) and 26(c) of the Missouri Constitution, the City by vote of 2/3 of the qualified electors thereof may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 10% of the assessed valuation of taxable intangible property within the City as asserted by the last completed assessment for state or county purposes. Under Section 26(d) of said Article VI, the City may incur general obligation indebtedness not exceeding in the aggregate an additional 10% of the aforesaid assessed valuation for the purposes of acquiring rights-of-way, and constructing and improving sanitary or storm sewer systems; and under Section 26(e) of said Article VI, additional general obligation indebtedness may be incurred for purchasing or constructing waterworks, electric, or other light plants to be owned exclusively by the City, provided that the general obligation indebtedness of the City shall not exceed 20% of the assessed valuation.

CITY OF ARNOLD, MISSOURI
COMPUTATION OF DIRECT AND OVERLAPPING DEBT -
GENERAL OBLIGATION BONDED DEBT
AUGUST 31, 2005

<u>Name Of Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To City Of Arnold</u>	<u>Amount Applicable To City Of Arnold</u>
The Junior College District of Jefferson County	\$ -	11.94 %	\$ -
Consolidated School District No. 6 of Jefferson County	30,700,000	41.96	12,881,720
City of Arnold	-	100.00	-
			<u>\$ 12,881,720</u>

CITY OF ARNOLD, MISSOURI
REVENUE BOND COVERAGE - ENTERPRISE FUND
LAST TEN FISCAL YEARS

Fiscal Year	Gross Revenues	Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements		Total	Coverage
				Principal	Interest		
1996	\$1,154,205	\$ 822,532	\$ 331,673	\$ 178,250	\$ 182,707	\$ 360,957	0.92
1997	1,215,473	941,631	273,842	179,250	176,432	355,682	0.77
1998	1,161,063	742,330	418,733	209,250	169,116	378,366	1.11
1999	1,213,806	662,102	551,704	187,500	159,917	347,417	1.59
2000	1,262,057	814,523	447,534	150,750	147,581	298,331	1.50
2001	1,307,513	780,749	526,764	235,975	143,245	379,220	1.39
2002	1,242,428	752,559	489,869	228,500	124,770	353,270	1.39
2003	1,229,455	890,951	338,504	249,250	113,113	362,363	0.93
2004	1,284,447	932,011	352,436	266,500	99,837	366,337	0.96
2005	1,256,046	865,901	390,145	124,500	85,290	209,790	1.86

CITY OF ARNOLD, MISSOURI
DEMOGRAPHIC STATISTICS
FIVE-YEAR INTERVALS

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Median Age (1)</u>	<u>Education Level In Years Of Formal Schooling (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
1980	19,141	\$6,960	29.5	12.2	N/A	7.4%
1985	19,545	N/A	N/A	N/A	8,614	7.6
1990	18,828	12,689	31.8	12.0	9,252	9.0
1995	20,053	N/A	N/A	N/A	9,507	5.2
2000	19,965	19,435	34.9	N/A	11,019	3.1
2005	21,162	N/A	N/A	N/A	11,554	4.3

(1) Source - Census Bureau, City of Arnold Community Development Department

(2) Source - Census Bureau

(3) Source - Consolidated School District No. 6 of Jefferson County

(4) Source - Missouri Department of Labor

CITY OF ARNOLD, MISSOURI
MISCELLANEOUS STATISTICAL DATA
AUGUST 31, 2005

Date of incorporation	September 1972
Form of government	Mayor/Council/Administrator
Number of full-time employees (excluding police)	58
Area in square miles	11.6
City of Arnold facilities and services:	
Miles of streets	77.01
Culture and recreation:	
Community centers	1
Parks	5
Park acreage	485
Swimming pools	3
Tennis courts	1
Police protection:	
Number of stations	1
Number of commissioned police officers	47
Number of other police personnel	12
Number of patrol units	29
Number of law violations:	
Physical arrests	2,393
Traffic violations	12,028
Sewerage system:	
Miles of sanitary sewers	96.3
Miles of storm sewers	7.4
Number of treatment plants	0
Number of pumping stations	9
Daily average treatment in gallons	1.8 million
Maximum daily capacity in gallons	11 million
Facilities and services not included in the reporting entity:	
Education:	
Number of elementary schools	11
Number of elementary school instructors	468
Number of secondary schools	5
Number of secondary school instructors	345
Number of community colleges	1

(Continued)

CITY OF ARNOLD, MISSOURI
MISCELLANEOUS STATISTICAL DATA (Continued)
AUGUST 31, 2005

Fire protection:

Number of stations	3
Number of full-time fire personnel and officers	56
Number of volunteer fire personnel	10
Number of calls answered	2,867
Number of inspections conducted	6,750

Emergency ambulance services:

Number of stations	3
Number of emergency medical personnel and officers	48
Number of ambulance units	8
Number of calls answered	5,783

Water system:

Miles of water mains	113
Number of service connections	7,112
Number of fire hydrants	903
Daily average consumption in gallons	2.60 million
Maximum daily capacity in gallons	6.48 million

