

INTRODUCTION

FINANCIAL

FINANCIAL  
STATEMENTS

SUPPLEMENTAL  
INFORMATION

**STATISTICS**



for the Fiscal Year ended

**August 31, 2011**

This part of the City’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the City’s overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CITY OF ARNOLD, MISSOURI**

**NET ASSETS BY COMPONENT**

**LAST NINE FISCAL YEARS**

	August 31								
	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities</b>									
Invested in capital assets, net of related debt	\$ 60,189,604	61,515,001	60,433,335	60,816,793	64,429,584	61,737,432	60,501,363	43,980,742	36,551,411
Restricted	6,511,773	6,468,111	6,129,354	2,524,622	1,250,000	1,389,706	2,059,448	2,422,228	1,902,327
Unrestricted	<u>(22,961,899)</u>	<u>(20,707,866)</u>	<u>(18,506,005)</u>	<u>(13,295,644)</u>	<u>(11,268,830)</u>	<u>5,890,607</u>	<u>6,414,258</u>	<u>17,507,321</u>	<u>22,394,361</u>
<b>Total Governmental Activities Net Assets</b>	<u><u>\$ 43,739,478</u></u>	<u><u>47,275,246</u></u>	<u><u>48,056,684</u></u>	<u><u>50,045,771</u></u>	<u><u>54,410,754</u></u>	<u><u>69,017,745</u></u>	<u><u>68,975,069</u></u>	<u><u>63,910,291</u></u>	<u><u>60,848,099</u></u>
<b>Business-type Activities</b>									
Invested in capital assets, net of related debt	\$ 12,568,136	11,847,340	10,925,826	11,615,431	13,812,089	12,963,653	11,501,918	11,258,683	10,941,507
Restricted	804,880	906,603	1,001,303	7,146,872	5,064,591	842,007	804,700	1,299,950	300,905
Unrestricted	<u>4,347,127</u>	<u>4,873,833</u>	<u>4,777,204</u>	<u>(2,255,279)</u>	<u>(2,005,776)</u>	<u>1,434,544</u>	<u>1,593,564</u>	<u>1,461,173</u>	<u>2,827,318</u>
<b>Total Business-type Activities Net Assets</b>	<u><u>\$ 17,720,143</u></u>	<u><u>17,627,776</u></u>	<u><u>16,704,333</u></u>	<u><u>16,507,024</u></u>	<u><u>16,870,904</u></u>	<u><u>15,240,204</u></u>	<u><u>13,900,182</u></u>	<u><u>14,019,806</u></u>	<u><u>14,069,730</u></u>
<b>Primary Government</b>									
Invested in capital assets, net of related debt	\$ 72,757,740	73,362,341	71,359,161	72,432,224	78,241,673	74,701,085	72,003,281	55,239,425	47,492,918
Restricted	7,316,653	7,374,714	7,130,657	9,671,494	6,314,591	2,231,713	2,864,148	3,722,178	2,203,232
Unrestricted	<u>(18,614,772)</u>	<u>(15,834,033)</u>	<u>(13,728,801)</u>	<u>(15,550,923)</u>	<u>(13,274,606)</u>	<u>7,325,151</u>	<u>8,007,822</u>	<u>18,968,494</u>	<u>25,221,679</u>
<b>Total Primary Government Net Assets</b>	<u><u>\$ 61,459,621</u></u>	<u><u>64,903,022</u></u>	<u><u>64,761,017</u></u>	<u><u>66,552,795</u></u>	<u><u>71,281,658</u></u>	<u><u>84,257,949</u></u>	<u><u>82,875,251</u></u>	<u><u>77,930,097</u></u>	<u><u>74,917,829</u></u>

Source: Basic financial statements

GASB 34 was implemented in 2003.

**CITY OF ARNOLD, MISSOURI**

**CHANGES IN NET ASSETS  
LAST NINE FISCAL YEARS**

	For The Years Ended August 31								
	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>EXPENSES</b>									
<b>Governmental Activities</b>									
General government	\$ 3,631,193	3,486,489	3,597,393	3,606,327	2,026,103	2,646,655	1,935,204	2,092,831	1,760,587
Public safety	5,513,045	5,498,118	5,383,461	5,037,988	5,162,582	5,141,027	4,824,236	4,448,556	4,192,120
Public works	449,991	396,500	372,884	1,544,873	3,648,054	2,025,478	1,049,519	837,772	1,020,872
Highways and streets	3,056,308	2,882,196	2,660,880	3,217,725	445,648	1,405,773	2,275,559	845,437	1,191,238
Parks and recreation	2,172,650	2,205,143	2,130,516	2,166,365	1,990,090	1,889,030	761,557	585,666	563,526
Health and sanitation	1,147,650	1,054,674	1,157,513	927,232	884,918	826,303	883,772	985,793	986,340
Economic development	3,111,127	3,413,600	335,457	4,445,699	16,554,301	-	-	-	-
Interest on long-term debt	3,310,085	3,366,950	2,948,229	2,752,694	1,584,135	656,208	749,147	779,696	290,267
Total Governmental Activities Expenses	22,392,049	22,303,670	18,586,333	23,698,903	32,295,831	14,590,480	12,478,994	10,575,751	10,004,950
<b>Business-type Activities</b>									
Sewer system	3,866,989	3,678,042	3,658,824	4,036,658	2,139,774	1,869,840	1,480,804	1,526,476	1,459,541
Storm water	559,128	622,227	388,188	256,127	127,061	37,899	-	-	-
Golf	747,928	712,700	670,794	670,153	427,304	-	-	-	-
Total Business-type Activities Expenses	5,174,045	5,012,969	4,717,806	4,962,938	2,694,139	1,907,739	1,480,804	1,526,476	1,459,541
Total Primary Government Expenses	27,566,094	27,316,639	23,304,139	28,661,841	34,989,970	16,498,219	13,959,798	12,102,227	11,464,491
<b>PROGRAM REVENUES</b>									
<b>Governmental Activities</b>									
Charges for services:									
General government	449,918	627,522	610,250	560,900	526,293	346,148	378,591	332,215	307,012
Public safety	1,344,111	1,552,797	1,474,468	1,481,357	1,694,748	1,379,817	1,223,932	963,583	801,586
Parks and recreation	1,308,168	1,307,476	1,142,149	1,148,889	1,187,075	920,846	108,730	177,910	93,075
Health and sanitation	224,383	569,093	32,845	35,505	19,568	14,888	15,144	16,057	14,763
Operating grants and contributions	1,050,800	1,122,352	1,089,981	1,134,789	1,144,088	1,138,664	1,004,539	1,002,252	1,071,808
Capital grants and contributions	66,116	2,625,844	255,553	956,755	1,331,064	781,372	4,928,205	928,132	1,423,045
Total Governmental Activities Program Revenues	4,443,496	7,805,084	4,605,246	5,318,195	5,902,836	4,581,735	7,659,141	3,420,149	3,711,289
<b>Business-type Activities</b>									
Charges for services:									
Sewer system	3,951,341	3,816,409	3,383,075	2,969,723	2,685,117	2,492,669	1,153,188	1,207,243	1,147,048
Storm water	574,991	570,520	579,425	557,094	513,150	61,267	-	-	-
Golf	454,091	407,735	480,578	473,022	401,008	-	-	-	-
Operating grants and contributions	-	29,382	21,011	-	-	-	-	-	-
Capital grants and contributions	2,432	806,725	60,407	-	-	-	-	-	-
Total Business-type Activities Program Revenues	4,982,855	5,630,771	4,524,496	3,999,839	3,599,275	2,553,936	1,153,188	1,207,243	1,147,048
Total Primary Government Program Revenues	9,426,351	13,435,855	9,129,742	9,318,034	9,502,111	7,135,671	8,812,329	4,627,392	4,858,337
<b>NET REVENUES (EXPENSES)</b>									
Governmental activities	(17,948,553)	(14,498,586)	(13,981,087)	(18,380,708)	(26,392,995)	(10,008,745)	(4,819,853)	(7,155,602)	(6,293,661)
Business-type activities	(191,190)	617,802	(193,310)	(963,099)	905,136	646,197	(327,616)	(319,233)	(312,493)
Total Primary Government Net Revenues (Expenses)	(18,139,743)	(13,880,784)	(14,174,397)	(19,343,807)	(25,487,859)	(9,362,548)	(5,147,469)	(7,474,835)	(6,606,154)

(Continued)

**CITY OF ARNOLD, MISSOURI**  
**CHANGES IN NET ASSETS (Continued)**  
**LAST NINE FISCAL YEARS**

	For The Years Ended August 31								
	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS</b>									
<b>Governmental Activities</b>									
Taxes:									
Property	1,956,378	1,767,838	1,448,479	1,125,304	992,520	949,500	863,007	838,929	818,986
Sales	8,934,269	8,492,485	7,619,458	7,018,675	6,860,615	6,771,832	6,745,540	7,368,939	6,040,919
Gross receipts	3,239,828	3,389,556	2,726,791	3,498,852	2,046,144	2,044,454	1,837,302	1,781,808	1,729,838
Miscellaneous	33,694	31,616	33,541	34,224	35,611	27,475	27,638	25,835	26,398
Investment income	86,446	83,444	131,284	290,449	364,016	242,701	387,852	276,247	172,335
Gain on sale of assets	28,128	20,085	-	800	504,457	143,126	18,312	-	-
Miscellaneous	144,042	22,812	42,447	2,091,921	1,294,524	221,895	110,114	118,141	188,815
Transfers	(10,000)	(10,000)	(10,000)	(44,500)	(144,683)	(349,562)	(105,134)	(192,105)	(141,868)
Total Governmental Activities General Revenues And Other Changes In Net Assets	<u>14,412,785</u>	<u>13,797,836</u>	<u>11,992,000</u>	<u>14,015,725</u>	<u>11,953,204</u>	<u>10,051,421</u>	<u>9,884,631</u>	<u>10,217,794</u>	<u>8,835,423</u>
<b>Business-type Activities</b>									
Investment income	273,557	295,641	380,619	554,719	585,981	344,263	102,858	77,204	82,407
Transfers	10,000	10,000	10,000	44,500	144,683	349,562	105,134	192,105	141,868
Total Business-type Activities General Revenues And Other Changes In Net Assets	<u>283,557</u>	<u>305,641</u>	<u>390,619</u>	<u>599,219</u>	<u>730,664</u>	<u>693,825</u>	<u>207,992</u>	<u>269,309</u>	<u>224,275</u>
Total Primary Government General Revenues And Other Changes In Net Assets	<u>14,696,342</u>	<u>14,103,477</u>	<u>12,382,619</u>	<u>14,614,944</u>	<u>12,683,868</u>	<u>10,745,246</u>	<u>10,092,623</u>	<u>10,487,103</u>	<u>9,059,698</u>
<b>CHANGES IN NET ASSETS</b>									
Governmental activities	(3,535,768)	(700,750)	(1,989,087)	(4,364,983)	(14,439,791)	42,676	5,064,778	3,062,192	2,541,762
Business-type activities	92,367	924,443	197,309	(363,880)	1,635,800	1,340,022	(119,624)	(49,924)	(88,218)
Total Primary Government	<u><u>\$(3,443,401)</u></u>	<u><u>222,693</u></u>	<u><u>(1,791,778)</u></u>	<u><u>(4,728,863)</u></u>	<u><u>(12,803,991)</u></u>	<u><u>1,382,698</u></u>	<u><u>4,945,154</u></u>	<u><u>3,012,268</u></u>	<u><u>2,453,544</u></u>

Source: Basic financial statements

GASB 34 was implemented in 2003.

**CITY OF ARNOLD, MISSOURI**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST NINE FISCAL YEARS**

	<b>August 31</b>								
	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>General Fund</b>									
Reserved	\$ -	2,176,044	2,139,403	2,584,017	6,271,895	1,608,446	1,261,317	13,331,864	4,875,576
Unreserved	-	8,318,041	6,844,666	7,105,178	(1,713,188)	2,410,889	3,531,012	4,876,738	17,892,272
Nonspendable	511,169	-	-	-	-	-	-	-	-
Restricted	563,726	-	-	-	-	-	-	-	-
Committed	1,395,119	-	-	-	-	-	-	-	-
Unassigned	9,213,575	-	-	-	-	-	-	-	-
<b>Total General Fund</b>	<b><u>\$11,683,589</u></b>	<b><u>10,494,085</u></b>	<b><u>8,984,069</u></b>	<b><u>9,689,195</u></b>	<b><u>4,558,707</u></b>	<b><u>4,019,335</u></b>	<b><u>4,792,329</u></b>	<b><u>18,208,602</u></b>	<b><u>22,767,848</u></b>
<b>All Other Governmental Funds</b>									
Reserved	\$ -	5,358,284	4,998,863	1,702,485	1,305,838	1,250,000	1,250,000	-	-
Unreserved, reported in:									
Special Revenue Funds	-	(1,074,478)	(828,954)	(479,601)	(44,678)	139,706	450,632	-	-
Nonspendable	10,285	-	-	-	-	-	-	-	-
Restricted	5,347,559	-	-	-	-	-	-	-	-
Unassigned	(1,318,166)	-	-	-	-	-	-	-	-
<b>Total All Other Govern-     mental Funds</b>	<b><u>\$ 4,039,678</u></b>	<b><u>4,283,806</u></b>	<b><u>4,169,909</u></b>	<b><u>1,222,884</u></b>	<b><u>1,261,160</u></b>	<b><u>1,389,706</u></b>	<b><u>1,700,632</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Source: Basic financial statements

GASB 34 was implemented in 2003.

For fiscal year 2011 GASB 54 was implemented.

Note: No other governmental funds prior to 2005.

**CITY OF ARNOLD, MISSOURI**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST NINE FISCAL YEARS**

	<b>For The Years Ended August 31</b>								
	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>REVENUES</b>									
Taxes	\$ 14,939,098	14,551,361	12,279,968	12,209,618	10,866,182	10,753,278	10,439,176	10,969,016	9,542,169
Special assessments	111,477	95,886	161,495	551,076	306,798	428,599	319,133	440,386	475,833
Licenses and permits	555,788	522,881	615,026	590,067	648,771	501,547	554,273	515,179	444,745
Fines and court costs	1,105,288	1,216,172	1,131,240	1,122,605	1,177,581	1,060,849	797,176	631,699	501,000
Intergovernmental	263,517	458,470	138,593	2,592,876	1,910,417	337,205	3,389,943	711,340	1,107,081
Charges for services	1,549,582	2,132,339	1,375,957	1,395,577	1,326,128	937,009	203,181	156,760	119,825
Investment income	86,446	83,444	131,284	290,449	364,016	242,701	387,852	276,247	172,335
Miscellaneous	308,653	325,600	356,143	421,244	394,194	420,189	281,881	310,048	339,681
<b>Total Revenues</b>	<b>18,919,849</b>	<b>19,386,153</b>	<b>16,189,706</b>	<b>19,173,512</b>	<b>16,994,087</b>	<b>14,681,377</b>	<b>16,372,615</b>	<b>14,010,675</b>	<b>12,702,669</b>
<b>EXPENDITURES</b>									
General government	2,939,835	2,904,369	2,836,320	2,774,026	2,657,615	2,246,139	1,794,740	1,976,501	1,910,074
Public safety	5,452,098	5,513,458	5,530,890	5,087,615	5,124,954	4,790,213	4,446,103	4,045,557	3,915,183
Public works	542,848	505,578	424,779	414,040	3,583,152	1,997,244	5,848,333	2,770,280	2,705,462
Highways and streets	1,211,431	1,210,324	994,971	1,363,420	1,093,891	1,046,910	850,141	787,401	1,143,693
Parks and recreation	2,133,731	2,096,335	2,110,396	2,149,106	1,944,788	1,895,233	735,511	666,321	549,509
Health and sanitation	1,147,456	1,054,900	1,157,017	923,881	882,010	823,634	880,191	975,528	983,565
Economic development	3,111,127	3,413,600	335,457	4,445,699	16,554,301	-	-	-	-
Capital outlay	294,258	1,100,240	934,502	6,662,933	818,386	1,802,811	12,115,857	5,449,754	2,338,215
Debt service:									
Principal	1,554,964	1,261,679	820,284	612,946	547,723	858,743	1,374,896	1,111,207	840,243
Interest	2,762,969	2,603,519	2,041,283	924,959	721,577	927,996	756,741	787,372	264,736
Bond issue costs	155,551	125,000	796,889	244,699	-	-	-	-	391,364
Advance refunding escrow	414,390	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>21,720,658</b>	<b>21,789,002</b>	<b>17,982,788</b>	<b>25,603,324</b>	<b>33,928,397</b>	<b>16,388,923</b>	<b>28,802,513</b>	<b>18,569,921</b>	<b>15,042,044</b>
<b>REVENUES UNDER EXPENDITURES</b>	<b>(2,800,809)</b>	<b>(2,402,849)</b>	<b>(1,793,082)</b>	<b>(6,429,812)</b>	<b>(16,934,310)</b>	<b>(1,707,546)</b>	<b>(12,429,898)</b>	<b>(4,559,246)</b>	<b>(2,339,375)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Issuance of long-term debt	10,140,000	3,319,555	28,485,000	11,555,699	16,554,301	-	-	-	16,380,000
Premium/discount on issuance	8,564	-	(235,250)	(34,475)	-	-	-	-	496,132
Refunding of long-term debt	(6,420,507)	-	(24,236,569)	-	-	-	-	-	-
Issuance of capital lease	-	777,810	31,800	-	286,378	600,000	400,000	-	-
Proceeds from sale of capital assets	28,128	20,085	-	800	504,457	23,626	314,257	-	-
Transfers in	-	25,000	-	20,000	166,567	-	1,596,205	-	-
Transfers out	(10,000)	(35,000)	(10,000)	(20,000)	(166,567)	-	(1,596,205)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,746,185</b>	<b>4,107,450</b>	<b>4,034,981</b>	<b>11,522,024</b>	<b>17,345,136</b>	<b>623,626</b>	<b>714,257</b>	<b>-</b>	<b>16,876,132</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>\$ 945,376</b>	<b>1,704,601</b>	<b>2,241,899</b>	<b>5,092,212</b>	<b>410,826</b>	<b>(1,083,920)</b>	<b>(11,715,641)</b>	<b>(4,559,246)</b>	<b>14,536,757</b>

Debt service as a percentage of non-capital expenditures	20.3 %	18.8	16.9	7.6	4.3	12.9	17.8	16.8	9.7
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Source: Basic financial statements

GASB 34 was implemented in 2003.

**CITY OF ARNOLD, MISSOURI**  
**PROGRAM REVENUES BY FUNCTIONS/PROGRAMS**  
**LAST NINE FISCAL YEARS**

FUNCTIONS/PROGRAMS	Program Revenues								
	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities</b>									
General government	\$ 453,075	787,472	695,250	565,148	526,313	442,738	695,161	496,567	839,186
Public safety	1,435,487	1,731,838	1,555,561	1,541,132	1,746,508	1,455,527	1,262,782	1,058,680	1,118,463
Public works	-	156,522	73,840	584,512	204,576	475,087	640,969	265,539	207,638
Highways and streets	999,630	3,243,512	1,094,219	1,418,309	2,142,388	1,272,649	4,936,355	1,405,396	1,415,564
Parks and recreation	1,314,691	1,315,837	1,152,846	1,172,677	1,262,728	920,846	108,730	177,910	115,675
Health and sanitation	240,613	569,903	33,530	36,417	20,323	14,888	15,144	16,057	14,763
Total Governmental Activities	<u>4,443,496</u>	<u>7,805,084</u>	<u>4,605,246</u>	<u>5,318,195</u>	<u>5,902,836</u>	<u>4,581,735</u>	<u>7,659,141</u>	<u>3,420,149</u>	<u>3,711,289</u>
<b>Business-type Activities</b>									
Sewer system	3,951,341	4,623,134	3,443,482	2,969,723	2,685,117	2,492,669	1,153,188	1,207,243	1,147,048
Storm water	577,423	599,902	600,436	557,094	513,150	61,267	-	-	-
Golf	454,091	407,735	480,578	473,022	401,008	-	-	-	-
Total Business-type Activities	<u>4,982,855</u>	<u>5,630,771</u>	<u>4,524,496</u>	<u>3,999,839</u>	<u>3,599,275</u>	<u>2,553,936</u>	<u>1,153,188</u>	<u>1,207,243</u>	<u>1,147,048</u>
Total Primary Government	<u>\$ 9,426,351</u>	<u>13,435,855</u>	<u>9,129,742</u>	<u>9,318,034</u>	<u>9,502,111</u>	<u>7,135,671</u>	<u>8,812,329</u>	<u>4,627,392</u>	<u>4,858,337</u>

Source: Basic financial statements

GASB 34 was implemented in 2003.



**CITY OF ARNOLD, MISSOURI**  
**TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Property Taxes</b>	<b>Sales Taxes</b>	<b>Public Utility Gross Receipts Taxes</b>	<b>Motor Fuel Taxes</b>	<b>Other Taxes</b>	<b>Total</b>
2011	\$ 1,956,378	\$ 9,115,555	\$ 3,107,237	\$ 553,861	\$ 206,067	\$ 14,939,098
2010	1,767,838	8,738,803	3,274,363	561,099	209,258	14,551,361
2009	1,448,479	7,510,784	2,565,201	552,562	202,942	12,279,968
2008	1,125,304	6,906,699	3,411,545	569,799	196,271	12,209,618
2007	992,520	7,138,297	1,961,536	583,495	190,334	10,866,182
2006	949,500	7,026,936	2,044,454	565,520	166,868	10,753,278
2005	863,007	6,995,014	1,837,302	583,207	160,646	10,439,176
2004	838,929	7,618,703	1,781,808	578,703	150,873	10,969,016
2003	818,986	6,286,576	1,729,837	559,479	147,291	9,542,169
2002	784,409	6,159,926	1,724,863	545,538	120,049	9,334,785

Source: Required supplemental information and basic financial statements

**CITY OF ARNOLD, MISSOURI**  
**SALES TAX REVENUE - GOVERNMENTAL FUNDS**  
**LAST SEVEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>General Sales Tax (1%)</b>	<b>Recreation Center Sales Tax (.25%)</b>	<b>Jefferson County Shared Capital Improvement Sales Tax</b>	<b>Shared Vehicle Sales Tax</b>	<b>Hotel/Motel Sales Tax (5%)</b>	<b>Jurisdictional Sales Tax</b>	<b>Total Sales Tax</b>
2011	\$ 5,016,503	\$ 1,211,533	\$ 835,050	\$ 210,437	\$ 199,675	\$ 1,642,357	\$ 9,115,555
2010	4,835,105	1,171,721	905,185	195,399	152,768	1,478,625	8,738,803
2009	4,682,730	1,134,223	567,880	190,543	145,115	790,293	7,510,784
2008	4,537,417	1,097,889	620,634	210,498	151,090	289,171	6,906,699
2007	4,262,286	1,030,252	1,416,770	277,683	151,306	-	7,138,297
2006	4,413,425	1,066,625	1,142,674	255,104	149,108	-	7,026,936
2005	4,204,968	1,020,746	1,363,528	249,474	156,298	-	6,995,014

Source: Required supplemental information and basic financial statements

Note: Information prior to 2005 is not available.

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

<b>Fiscal Year</b>	<b>Calendar Year</b>	<b>Real Property</b>	<b>Railroads And Utilities</b>	<b>Total</b>		<b>Total Direct Tax Rate</b>	<b>Ratio Of Total Assessed Value To Total Estimated Actual Value</b>
				<b>Assessed Value</b>	<b>Estimated Actual Value</b>		
2011	2010	\$ 274,310,100	\$ 6,370,930	\$ 280,681,030	\$ 1,188,269,463	0.397	23.6 %
2010	2009	267,251,900	6,042,845	273,294,745	1,180,555,245	0.397	23.1
2009	2008	257,603,500	5,639,930	263,243,430	1,144,071,678	0.425	23.0
2008	2007	244,660,300	5,698,063	250,358,363	1,096,031,833	0.420	22.8
2007	2006	221,014,200	5,640,294	226,654,494	990,383,737	0.420	22.9
2006	2005	211,786,300	5,511,854	217,298,154	943,764,731	0.440	23.0
2005	2004	188,897,200	5,223,038	194,120,238	835,396,989	0.440	23.2
2004	2003	184,774,900	5,254,233	190,029,133	814,846,655	0.450	23.3
2003	2002	179,072,600	5,166,281	184,238,881	793,026,020	0.450	23.2
2002	2001	176,057,800	5,348,584	181,406,384	781,100,986	0.450	23.2

Notes:

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.

Source: Jefferson County Assessor

**CITY OF ARNOLD, MISSOURI**  
**ASSESSED VALUES FOR TAX INCREMENT FINANCING DISTRICTS**  
**LAST FOUR FISCAL YEARS**

Tax Year	Triangle TIF			Crossroads TIF			Crossroads Sub Area #1 TIF		
	Assessed Value	Base Assessed Value	Abated Assessed	Assessed Value	Base Assessed Value	Abated Assessed	Assessed Value	Base Assessed Value	Abated Assessed
2010	\$ 12,397,400	\$ 1,700,400	\$ 12,510,500	\$ 3,188,500	\$ 3,124,400	\$ 171,600	\$ 1,227,500	\$ 1,124,400	\$ 574,500
2009	12,397,400	1,700,400	10,697,000	3,188,500	3,124,400	64,100	1,227,500	1,124,400	103,100
2008	7,187,300	1,700,400	5,486,900	3,044,600	3,101,600	(57,000)	1,312,800	1,147,200	165,600
2007	2,936,100	1,855,300	1,080,800	3,325,100	3,197,100	128,000	1,312,800	1,147,200	165,600

Source: Jefferson County Assessor

Note: Information prior to 2007 is unavailable.

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
City of Arnold:										
General Fund	0.397	0.397	0.425	0.420	0.420	0.440	0.440	0.450	0.450	0.450
Overlapping governments:										
State of Missouri	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030
Jefferson County	0.505	0.499	0.496	0.530	0.530	0.510	0.500	0.520	0.520	0.500
Consolidated School No. 6 of Jefferson County	4.587	4.563	4.530	4.530	4.520	4.460	4.460	4.600	3.530	3.510
Rock Community Fire Protection District	0.716	0.715	0.707	0.710	0.710	0.940	0.940	0.970	0.960	0.940
Rock Township Ambulance District	0.136	0.127	0.123	0.120	0.120	0.130	0.150	0.230	0.220	0.220
The Junior College District of Jefferson County	0.336	0.336	0.334	0.330	0.330	0.350	0.350	0.350	0.350	0.350
The Jefferson County Library District	0.189	0.188	0.186	0.190	0.190	0.180	0.180	0.190	0.190	0.190
Surtax-Commercial Only	0.240	0.240	0.240	0.240	0.240	0.240	0.240	0.240	0.240	-

Source: Jefferson County Assessor (rates stated per \$100 assessed valuation)

**CITY OF ARNOLD, MISSOURI**  
**PRINCIPAL TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

<u>Taxpayer</u>	<u>2011</u>			<u>2002</u>		
	<u>Taxable Assessed Valuation</u>	<u>Rank</u>	<u>Percentage Of Total City Taxable Assessed Value</u>	<u>Taxable Assessed Valuation</u>	<u>Rank</u>	<u>Percentage Of Total City Taxable Assessed Value</u>
Walmart Real Est Bus Trust 55	\$ 4,730,400	1	1.69 %	\$ -	-	- %
Metal Container Corporation	3,835,600	2	1.37	-	-	-
THF Arnold Triangle Dev LLC	3,700,400	3	1.32	-	-	-
Schnuck's	2,964,500	4	1.06	-	-	-
Water Tower LLC	2,638,300	5	0.94	-	-	-
The Home Depot	2,542,600	6	0.91	-	-	-
Target	2,496,000	7	0.89	-	-	-
Dierberg's Market	2,453,300	8	0.87	-	-	-
Suellentrop Family Partnership LP	2,401,700	9	0.86	-	-	-
Convergy's Corporation	<u>2,375,900</u>	10	<u>0.85</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 30,138,700</u>		<u>10.76 %</u>	<u>\$ -</u>		<u>- %</u>

Note: The information for 2002 was not obtainable. These records are not readily accessible from Jefferson County.

Source: Jefferson County Assessor

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

<u>Fiscal Year</u>	<u>Tax Levy Year</u>	<u>Net Tax Levy (1)</u>	<u>Current Tax Collections</u>	<u>Percent Collected As Current</u>	<u>Delinquent Tax Collections (2)</u>	<u>Total Tax Collections</u>	<u>Total Collections As Percent Of Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent Taxes As Percent Of Levy</u>
2011	2010	\$ 1,028,100	\$ 1,003,690	97.6 %	\$ -	\$ 1,003,690	97.6 %	\$ 24,410	2.4 %
2010	2009	1,023,806	1,003,897	98.1	47,468	1,051,365	102.7	19,909	1.9
2009	2008	1,072,745	1,042,501	97.2	40,187	1,082,688	100.9	30,244	2.8
2008	2007	1,032,992	982,678	95.1	14,224	996,902	96.5	50,314	5.0
2007	2006	992,520	951,674	95.9	14,046	965,720	97.3	40,846	4.1
2006	2005	944,339	897,486	95.0	8,619	906,105	96.0	57,677	6.1
2005	2004	859,110	802,501	93.4	15,718	818,219	95.2	23,218	2.7
2004	2003	834,414	809,603	97.0	14,358	823,961	98.7	24,812	3.0
2003	2002	814,105	759,996	93.4	59,237	819,233	100.6	36,228	4.4
2002	2001	780,778	730,130	93.5	51,280	781,410	100.1	16,345	2.1

(1) Originally adjusted for strike offs and additions by the Board of Equalization after 1978.

(2) Data for delinquent tax collection, excluding penalties and interest, is not available by levy year.

Source: Jefferson County Collector's office

**CITY OF ARNOLD, MISSOURI**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities					Business-type Activities			Total Primary Government	Percentage Of Personal Income (1)	Per Capita
	Capital Lease Obligations	Certificates Of Participation	Leasehold Revenue Bonds	Revenue Bonds	Tax Increment Revenue Notes & Bonds	Revenue Bonds	Capital Lease Obligations	Notes Payable			
2011	\$ 512,557	\$ -	\$ 20,830,000	\$ -	\$ 33,460,303	\$ 14,169,250	\$ 23,404	\$ 15,490,557	\$ 84,486,071	- %	\$ 4,060
2010	768,269	-	14,090,000	6,670,000	31,359,555	14,750,416	47,135	16,120,537	83,805,912	-	4,066
2009	217,138	-	14,455,000	6,895,000	28,485,000	15,363,416	47,502	16,521,497	81,984,553	-	3,979
2008	455,622	-	14,790,000	7,110,000	21,000,000	15,941,166	79,603	22,780,378	82,156,769	-	3,990
2007	763,568	-	15,095,000	-	16,554,301	13,949,166	-	4,732,255	51,094,290	-	2,460
2006	749,910	-	15,370,000	-	-	10,120,833	-	842,007	27,082,750	-	1,327
2005	328,654	440,000	15,610,000	-	-	1,285,775	-	804,700	18,469,129	-	905
2004	48,550	650,000	16,655,000	-	-	1,410,275	-	875,700	19,639,525	5.02	975
2003	239,757	855,000	17,370,000	-	-	1,676,775	-	942,100	21,083,632	5.41	1,052
2002	-	1,055,000	1,870,000	-	-	1,926,025	-	1,004,600	5,855,625	1.51	294

(1) See Demographics and Economic Statistics Table

Note: Details regarding the City's outstanding debt can be found in the notes to financial statements.



**CITY OF ARNOLD, MISSOURI**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AUGUST 31, 2011**

<u>Name Of Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share Of Overlapping Debt</u>
The Junior College District of Jefferson County	\$ -	12.30 %	\$ -
Consolidated School No. 6 of Jefferson County	<u>33,820,000</u>	41.85	<u>14,154,297</u>
	33,820,000		14,154,297
City direct debt	<u>84,486,071</u>	100.00 %	<u>84,486,071</u>
Total Direct And Overlapping Debt	<u><u>\$ 118,306,071</u></u>		<u><u>\$ 98,640,368</u></u>

Source: Information was obtained by contacting the Taxing Jurisdiction and the Jefferson County Collector's office. The percentage applicable to the City is based on the jurisdiction's assessed value within the boundaries of the City.

**CITY OF ARNOLD, MISSOURI**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**

	Fiscal Years									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Debt limit	\$ 36,055,771	35,520,119	34,691,869	33,081,629	30,513,314	28,247,720	25,534,112	25,363,969	25,018,687	24,752,032
Net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	<u>\$ 36,055,771</u>	<u>35,520,119</u>	<u>34,691,869</u>	<u>33,081,629</u>	<u>30,513,314</u>	<u>28,247,720</u>	<u>25,534,112</u>	<u>25,363,969</u>	<u>25,018,687</u>	<u>24,752,032</u>
Total Net Debt Applicable To The Limit As Percentage Of Debt Limit	-	%	-	-	-	-	-	-	-	-

Note: Bonded indebtedness is limited by Sections 95.111 and 95.120 of the Missouri Revised Statutes (1986) to 10% of the assessed value of taxable tangible property.

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

<u>Fiscal Year</u>	<u>Gross Revenues</u>	<u>Operating Expenses</u>	<u>Net Revenue Available For Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2011	\$ 4,224,198	\$ 1,856,052	\$ 2,368,146	\$ 581,166	\$ 493,791	\$ 1,074,957	2.20 %
2010	4,111,457	1,619,273	2,492,184	613,000	514,379	1,127,379	2.21
2009	3,759,692	1,582,342	2,177,350	577,750	598,187	1,175,937	1.85
2008	3,500,245	1,647,077	1,853,168	483,000	532,153	1,015,153	1.83
2007	3,252,639	1,091,186	2,161,453	461,667	485,881	947,548	2.28
2006	2,836,932	1,004,157	1,832,775	164,942	317,806	482,748	3.80
2005	1,256,046	865,901	390,145	124,500	85,290	209,790	1.86
2004	1,284,447	932,011	352,436	266,500	99,837	366,337	0.96
2003	1,229,455	890,951	338,504	249,250	113,113	362,363	0.93
2002	1,242,428	752,559	489,869	228,500	124,770	353,270	1.39

Source: Basic financial statements

Note: Operating expenses do not include interest, depreciation or amortization expenses.

**CITY OF ARNOLD, MISSOURI**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Median Age (2)</b>	<b>Personal Income (1)</b>	<b>Per Capita Income (2)</b>	<b>School Enrollment</b>	<b>Unemployment Rate (3)</b>
2011	20,808	39.9	N/A	N/A	11,690	8.8 %
2010	20,609	40.1	N/A	N/A	11,767	9.3
2009	20,603	40.1	N/A	N/A	11,646	9.5
2008	20,589	34.9	N/A	N/A	11,535	6.4
2007	20,566	36.7	N/A	N/A	11,459	5.3
2006	20,413	36.7	N/A	N/A	11,459	4.8
2005	20,413	36.7	N/A	N/A	11,554	4.3
2004	20,146	34.9	\$ 391,537,510	\$ 19,435	11,019	3.1
2003	20,049	34.9	389,652,315	19,435	11,019	3.1
2002	19,920	34.9	387,145,200	19,435	11,019	3.1

(1) Source: SETA - Office of Social and Economic Trend Analysis

(2) Source: Census Bureau

(3) Source: Missouri Department of Labor

**CITY OF ARNOLD, MISSOURI**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND TEN YEARS AGO**

<u>Employer</u>	<u>2011</u>			<u>2001</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percent Of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percent Of Total City Employment</u>
Convergy's Corporation	1,250	1	6.22 %	1,000	1	4.98 %
Walmart	340	2	1.69	317	2	1.58
LMC Industries	225	3	1.12	300	3	1.49
Metal Container Corporation	177	4	0.88	197	6	0.98
Target	168	5	0.84	119	10	0.59
Schnucks	159	6	0.79	254	4	1.26
Texas Roadhouse	150	7	0.75	-	-	-
Sinclair & Rush	138	8	0.69	197	5	0.98
Home Depot	128	9	0.64	120	9	0.60
Dierbergs	120	10	0.60	-	-	-
Kohl's Department Store	-	-	N/A	125	8	0.62
Shop & Save	-	-	N/A	162	7	0.81
<b>Total</b>	<b>2,855</b>		<b>14.22 %</b>	<b>2,791</b>		<b>13.89 %</b>

Source: City Clerk's office

**CITY OF ARNOLD, MISSOURI**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTIONS/PROGRAMS**  
**LAST TEN FISCAL YEARS**

FUNCTIONS/PROGRAMS	Full-Time Equivalent Employees As Of August 31									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General government:										
Legislative services	1	1	1	1	1	1	1	1	1	1
Administrative services	7	7	8	8	8	7	6	5	5	5
Maintenance of municipal property	-	-	-	1	1	1	1	1	1	1
Municipal court	2	2	2	2	2	2	1	1	1	1
Finance	1	4	4	4	4	4	3	3	3	3
Police:										
Officers	45	47	49	48	48	48	47	46	44	46
Administrative services	3	3	3	4	4	4	3	4	4	4
Dispatch	8	8	8	8	8	7	8	8	8	7
Public works:										
Administration	3	3	3	3	3	2	2	2	2	2
Street maintenance	9	8	8	8	8	8	8	8	9	11
Fleet	2	2	2	2	2	2	2	2	2	2
Building department:										
Administration	5	4	4	4	4	4	4	3	3	3
Inspectors	1	1	2	2	2	2	3	3	3	3
Engineers	1	1	1	1	1	1	1	1	-	1
Parks and recreation:										
Administration	1	1	3	3	3	3	3	2	2	3
Maintenance	8	6	6	6	6	4	4	4	3	3
Supervisors	1	1	1	2	2	2	2	-	-	-
Sewer:										
Maintenance	7	8	7	6	5	5	5	5	4	4
Storm water:										
Maintenance	5	4	4	2	2	-	-	-	-	-
Health department:										
Administration	1	1	1	1	1	1	1	1	2	2
Rabies controller	2	2	2	1	1	2	2	2	2	2
Golf course:										
Administration	2	2	2	2	2	-	-	-	-	-
Maintenance	1	1	1	1	1	-	-	-	-	-

Source: City payroll department records

**CITY OF ARNOLD, MISSOURI**  
**OPERATING INDICATORS BY FUNCTIONS/PROGRAMS**  
**LAST TEN FISCAL YEARS**

<b>FUNCTIONS/PROGRAMS</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>
<b>Police - patrol:</b>										
Arrests	2,110	2,173	1,748	1,561	1,932	2,183	2,393	2,120	1,998	2,061
Traffic citations	9,345	9,263	13,740	7,178	9,657	8,039	12,028	9,764	8,312	8,342
Crime reports	13,996	14,417	14,970	15,598	15,741	15,072	15,999	15,519	14,753	13,803
Accident reports	798	776	912	1,048	964	1,009	1,095	1,020	983	1,066
Warrants	3,274	2,955	2,497	2,145	2,132	2,427	3,128	N/A	N/A	N/A
<b>Public works:</b>										
Road repair - tons of mix	806	2,248	1,684	511	816	N/A	N/A	N/A	N/A	N/A
Traffic control signs serviced	10	8	8	30	26	19	45	N/A	N/A	N/A
Weed violations issued - HW	238	181	159	117	172	140	138	102	95	627
Acres mowed and maintained	25	25	25	25	25	25	25	25	25	25
<b>Planning and building:</b>										
Site development/concept plans	22	21	23	25	43	67	43	67	57	44
Rezoning applications	3	4	1	6	6	5	4	3	4	4
Text amendments	3	1	4	5	8	3	-	1	-	5
Building permits issued	539	480	427	499	633	622	799	736	701	646
Building inspections completed	2,661	2,520	2,448	2,756	3,200	N/A	N/A	N/A	N/A	N/A
<b>Finance and administration:</b>										
Merchant licenses issued	91	68	80	83	86	83	92	89	82	79
Payroll checks issued	4,842	4,995	4,799	4,677	4,548	4,151	3,209	3,065	3,069	3,137
Accounts payable processed	4,444	4,788	5,011	5,472	4,926	4,419	4,010	3,975	3,899	3,621
Requests for public records	71	34	25	44	49	34	8	8	5	9

Source: City records - various departments listed

**CITY OF ARNOLD, MISSOURI**  
**CAPITAL ASSETS STATISTICS BY FUNCTIONS/PROGRAMS**  
**LAST TEN FISCAL YEARS**

<b>FUNCTIONS/PROGRAMS</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>
<b>Police:</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Marked patrol units	31	31	29	29	29	29	29	29	29	16
<b>Public works:</b>										
Miles of streets	80	80	80	80	81	81	77	77	77	77
Traffic lights and signals	6	6	6	6	3	3	3	3	3	3
Miles of sanitary sewers	242.0	242.0	242.0	233.0	98.5	98.5	96.3	96.3	96.3	96.3
Miles of storm sewers	7.5	7.5	7.5	7.5	7.4	7.4	7.4	7.4	7.4	7.4
Number of pumping stations	6	6	6	5	9	9	9	9	9	9
<b>Parks and recreation:</b>										
Number of parks	5	5	5	5	5	5	5	5	5	5
Acres of parks	485	485	485	485	485	485	485	485	485	463
Tennis courts	1	1	1	1	1	1	1	1	1	1
Community centers	1	1	1	1	1	1	1	1	1	1
Swimming pools	2	1	2	3	3	3	3	1	1	1
Golf course	1	1	1	1	1	-	-	-	-	-

Source: City finance department records