

STATISTICAL SECTION

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

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These schedules contain trend information to help the reader understand how the governments's financial performance and well-being have changed over time.	
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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 JEFFERSON, MISSOURI
Net Assets by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	1999	2000	2001	2002	2003 ¹	2004	2005	2006	2007	2008
Governmental activities										
Invested in capital assets, net of related debt	-	-	-	-	\$29,511,026	\$44,906,838	\$59,605,654	\$64,189,662	\$101,182,622	\$109,007,352
Restricted	-	-	-	-	10,393,015	941,002	973,587	173,614	274,269	273,305
Unrestricted	-	-	-	-	5,313,554	13,657,243	11,640,459	14,880,408	16,808,182	15,842,746
Total governmental activities net assets	-	-	-	-	\$45,217,595	\$59,505,083	\$72,219,700	\$79,243,684	\$118,265,073	\$125,123,403
Business-type activities										
Invested in capital assets, net of related debt	-	-	-	-	\$35,440,516	\$36,538,795	\$38,858,503	\$39,890,804	\$42,023,735	\$44,487,159
Restricted	-	-	-	-	2,591,518	811,649	496,458	745,282	944,902	1,063,141
Unrestricted	-	-	-	-	5,129,279	7,094,518	7,323,271	7,879,890	8,693,158	7,304,272
Total business-type activities net assets	-	-	-	-	\$43,161,313	\$44,444,962	\$46,678,232	\$48,515,976	\$51,661,795	\$52,864,572
Primary government										
Invested in capital assets, net of related debt	-	-	-	-	\$64,951,542	\$81,445,633	\$98,464,157	\$104,080,466	\$143,206,357	\$153,504,511
Restricted	-	-	-	-	12,984,533	1,752,651	1,470,045	918,896	1,219,171	1,336,446
Unrestricted	-	-	-	-	10,442,833	20,751,761	18,963,730	22,760,298	25,501,340	23,147,018
Total primary government activities net assets	-	-	-	-	\$88,378,908	\$103,950,045	\$118,897,932	\$127,759,660	\$169,926,868	\$177,987,975

¹ 2003 First year for net assets accrual basis of accounting for governmental funds.

CITY OF JEFFERSON, MISSOURI
Changes in Net Assets
Last Ten Fiscal Years
(accrual basis of accounting)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Expenses										
Governmental activities:										
General government	-	-	-	-	\$3,369,814	\$3,435,838	\$4,029,060	\$4,519,795	\$5,281,694	\$6,614,556
Public safety	-	-	-	-	11,143,614	11,655,545	12,506,223	14,533,543	14,617,646	15,667,351
Community development	-	-	-	-	6,837,558	7,961,657	9,306,338	9,268,320	11,047,490	11,386,002
Cultural and recreation	-	-	-	-	3,854,282	4,032,188	4,284,932	4,531,829	5,458,102	6,267,097
Interest on long-term debt	-	-	-	-	-	-	-	-	-	5,763
Total governmental activities expenses	-	-	-	-	25,205,268	27,085,228	30,126,553	32,853,487	36,404,932	39,940,769
Business-type activities:										
Wastewater	-	-	-	-	4,028,549	5,325,184	6,679,341	7,036,420	7,174,443	7,525,129
Water	-	-	-	-	19,459	20,682	26,235	27,036	26,820	26,363
Airport	-	-	-	-	459,598	431,588	480,060	630,551	630,017	621,639
Parking	-	-	-	-	1,045,576	1,063,251	1,090,561	980,843	788,931	735,599
Transit	-	-	-	-	1,644,871	1,856,255	2,116,387	2,367,762	2,451,878	2,876,719
Total business-type activities expenses	-	-	-	-	7,198,053	8,696,960	10,392,584	11,042,612	11,072,089	11,787,449
Total primary government expenses	-	-	-	-	\$32,403,321	\$35,782,188	\$40,519,137	\$43,896,099	\$47,477,021	\$51,728,218
Program Revenues										
Governmental activities:										
Charges for services:										
General government	-	-	-	-	\$919,463	\$932,870	\$1,036,299	\$1,356,468	\$1,511,057	\$1,490,319
Public safety	-	-	-	-	890,385	743,633	1,054,707	1,124,056	940,867	928,572
Community development	-	-	-	-	747,395	789,123	869,373	959,654	934,933	1,277,978
Cultural and recreation	-	-	-	-	1,184,054	1,155,738	1,233,185	1,380,799	1,446,045	1,568,962
Operating grants and contributions	-	-	-	-	2,629,988	2,439,677	3,574,207	2,838,123	3,088,200	3,642,460
Capital grants and contributions	-	-	-	-	3,230,080	11,705,754	6,731,581	2,264,156	2,100,743	7,540,881
Total governmental activities program revenue	-	-	-	-	9,601,365	17,766,795	14,499,352	9,923,256	10,021,845	16,449,172
Business-type activities:										
Charges for services:										
Wastewater	-	-	-	-	5,135,599	5,372,075	5,547,246	5,583,267	5,935,142	6,036,117
Water	-	-	-	-	8,728	7,190	7,188	7,752	7,690	8,441
Airport	-	-	-	-	107,239	71,522	68,710	79,075	76,238	116,357
Parking	-	-	-	-	1,021,428	958,429	951,557	1,006,527	1,135,382	1,100,026
Transit	-	-	-	-	233,934	230,434	322,055	389,731	451,215	507,983
Operating grants and contributions	-	-	-	-	803,585	769,550	815,689	899,718	976,347	1,047,669
Capital grants and contributions	-	-	-	-	865,658	1,108,165	3,212,514	2,167,934	2,930,601	1,581,872
Total business-type activities program revenue	-	-	-	-	8,176,171	8,517,365	10,924,959	10,134,004	11,512,615	10,398,465
Total primary government revenues	-	-	-	-	\$17,777,536	\$26,284,160	\$25,424,311	\$20,057,260	\$21,534,460	\$26,847,637

CITY OF JEFFERSON, MISSOURI
Changes in Net Assets
Last Ten Fiscal Years
(accrual basis of accounting)

	1999	2000	2001	2002	2003 ¹	2004	2005	2006	2007	2008
Net (expense) revenue	-	-	-	-	(\$15,603,903)	(\$9,318,433)	(\$15,627,201)	(\$22,930,231)	(\$26,383,087)	(\$23,491,597)
Governmental activities	-	-	-	-	978,118	(179,595)	532,375	(908,608)	440,526	(1,388,984)
Business-type activities	-	-	-	-	(\$14,625,785)	(\$9,498,028)	(\$15,094,826)	(\$23,838,839)	(\$25,942,561)	(\$24,880,581)
Total primary government net expense	-	-	-	-	-	-	-	-	-	-

General Revenues and Other Changes in

Net Assets

Governmental activities:

Taxes

Sales taxes and other user taxes	-	-	-	-	\$12,954,109	\$13,600,505	\$14,228,520	\$18,774,656	\$19,550,518	\$19,597,411
Property taxes	-	-	-	-	3,901,076	4,204,065	4,395,733	4,265,860	4,200,639	4,439,202
Franchise/utility license taxes	-	-	-	-	4,452,903	4,664,454	5,062,271	6,840,704	5,699,663	6,271,430
Investment earnings	-	-	-	-	310,204	353,549	401,053	682,012	827,683	648,025
Miscellaneous	-	-	-	-	119,004	460,414	540,281	500,030	145,455	310,432
Transfers	-	-	-	-	(465,000)	(435,000)	(440,000)	(1,007,627)	(862,020)	(916,573)
Total governmental activities	-	-	-	-	21,272,296	22,847,987	24,187,858	30,055,635	29,561,938	30,349,927

Business-type activities:

Investment earnings	-	-	-	-	851,126	1,097,868	1,217,979	1,812,877	1,813,079	1,549,516
Miscellaneous	-	-	-	-	68,396	(69,624)	42,916	45,300	30,194	125,672
Transfers	-	-	-	-	465,000	435,000	440,000	1,007,627	862,020	916,573
Special item-loss on old plant demolished	-	-	-	-	(686,786)	-	-	-	-	-
Total business-type activities	-	-	-	-	697,736	1,463,244	1,700,895	2,865,804	2,705,293	2,591,761
Total primary government	-	-	-	-	\$21,970,032	\$24,311,231	\$25,888,753	\$32,921,439	\$32,267,231	\$32,941,688

Changes in Net Assets

Governmental activities	-	-	-	-	\$5,668,393	\$13,529,554	\$8,560,657	\$7,125,404	\$3,178,851	\$6,858,330
Business-type activities	-	-	-	-	1,675,854	1,283,649	2,233,270	1,957,196	3,145,819	1,202,777
Total primary government	-	-	-	-	\$7,344,247	\$14,813,203	\$10,793,927	\$9,082,600	\$6,324,670	\$8,061,107

¹ 2003 First year for net assets accrual basis of accounting for governmental funds.

CITY OF JEFFERSON, MISSOURI
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year	Sales Tax	Property Tax	Utility Tax	Cigarette Tax	Lodging Tax	Total
1999	-	-	-	-	-	-
2000	-	-	-	-	-	-
2001	-	-	-	-	-	-
2002	-	-	-	-	-	-
2003	\$12,394,580	\$3,901,076	\$4,452,903	\$137,172	\$422,357	\$21,308,088
2004	13,058,508	4,204,065	4,664,454	135,668	406,329	22,469,024
2005	13,654,306	4,395,733	5,062,271	144,529	429,685	23,686,524
2006	18,196,144	4,265,860	6,840,704	142,466	436,046	29,881,220
2007	18,968,243	4,200,639	5,699,663	139,179	443,096	29,450,820
2008	18,983,696	4,439,202	6,271,430	139,482	474,233	30,308,043

¹ 2003 First year for tax revenues accrual basis of accounting for governmental funds, previously used modified accrual.
Note: Motor vehicle and gasoline tax distribution received from the State are listed as operating grants and contribution in lieu of tax on the government-wide statements.

CITY OF JEFFERSON, MISSOURI
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Fund										
Reserve	\$305,514	\$302,909	\$737,891	\$370,345	\$562,032	\$337,786	\$604,887	\$417,303	\$636,552	\$504,388
Unreserved	4,812,777	4,823,993	5,698,952	5,186,575	4,923,911	4,803,660	3,247,176	4,577,141	5,341,891	4,980,218
Total General Fund	\$5,118,291	\$5,126,902	\$6,436,843	\$5,556,920	\$5,485,943	\$5,141,446	\$3,852,063	\$4,994,444	\$5,978,443	\$5,484,606
All other governmental funds										
Reserve	\$891,101	\$8,711,000	\$8,462,752	\$8,143,761	\$9,830,983	\$7,692,722	\$6,024,504	\$6,542,851	\$8,237,235	\$7,741,074
Unreserved, reported in:										
Special revenue funds	1,061,694	425,021	499,976	578,866	346,466	352,451	597,989	1,401,936	1,596,569	2,101,270
Capital projects funds	6,010,583	378,243	1,140,447	541,415	107,926	857,303	1,916,953	2,161,796	1,421,693	1,422,294
Total All Other Governmental Funds	\$7,963,378	\$9,514,264	\$10,103,175	\$9,264,042	\$10,285,375	\$8,902,476	\$8,539,446	\$10,106,583	\$11,255,497	\$11,264,638