Fiscal Analysis

Table of Contents

Analysis of Local Government Savings 1

St. Louis Metro City - Pro Forma Budget 7

Analysis of Municipal District Revenues and Expenditures 21

Municipal District Revenues and Expenditures.....24

Analysis of Local Government Savings

Better Together Policy Recommendations
Analysis of Local Government Savings

Executive Summary

Better Together's policy recommendation will result in significant savings in local government spending in the St. Louis region, beginning with savings of up to $37 million annually in 2023 and increasing to savings of up to $1 billion annually by 2032.

The enclosed analysis demonstrates savings to local governments over the ten-year period post-reorganization (2023 through 2032). The components of this savings include reductions in expenditures and surplus revenues over expenditures. During that period, the Metro City would reduce expenditures by up to $3.2 billion versus the current trend of expenditures over the same time period. In addition, over the same period, the Metro City would generate surplus revenues of $1.6 billion. This would result in a total savings to local governments over the ten-year period of up to $4.8 billion.

The following is a summary of the methodology used in analyzing savings to local governments pursuant to Better Together's policy recommendation.

Key Takeaways

- The Metro City, St. Louis Municipal Corporation, and Municipal Districts will have excess revenues over expenditures following reorganization, even with the phase-out of the earnings tax, payroll expense tax, and reduction in property taxes.

- During the first-year post-reorganization (2023) savings are estimated at up to $37 million based on the conservative assumptions set forth in the accompanying fiscal analysis.

- Because services within the former City of St. Louis will be provided by the Metro City, the St. Louis Municipal Corporation will have the revenue capacity to accelerate the satisfaction of outstanding obligations and debt, including through a refinancing or accelerated debt payments, which would result in additional savings in interest and carrying costs.

- The approximately $360 million in expenditures estimated for Municipal Districts is projected to decrease over time as outstanding obligations are satisfied. As with the St. Louis Municipal Corporation, this is expected to result in additional savings to local governments through the reduction in interest and carrying costs. It will also make additional sales and use tax revenue available to the Metro City to support the provision of general district services.

- The Metro City is estimated to have sales tax revenues in excess of $1 billion by 2025.

- As outstanding obligations are satisfied and continued efficiencies and economies of scale are realized, including through attrition of employees, the consolidation of services, and the implementation of state-of-the-art technology, revenues to the Metro City are expected to exceed expenditures by up to $334 million by 2032.

Savings

Based on modest 1% annual expenditure reduction above inflation, the Metro City will realize an initial reduction in expenditures and surplus of $37 million in 2023. The Metro City will achieve these savings despite additional expenditures necessary to ensure compliance with state law regarding appropriation to a 3% emergency fund and to fund the initial year operating costs of the St. Louis Fire Protection District. The St. Louis Fire Protection District is projected to increase expenditures by $21 million over the status quo. Revenues are available to cover these additional expenditures, while still leaving the Metro City with revenues in excess of expenditures and savings of up to $37 million.

Savings for local governments will reach as much as $250 million annually in 2026, and up to $1 billion annually by 2032. Even with Municipal Districts continuing to spend approximately $360 million annually and fire protection districts continuing to spend $300 million annually, Better Together's policy recommendation would capture much of the estimated overspend in government services compared to peer regions identified in Better Together's prior research—between $750 million and $1 billion annually.[1]

The enclosed analysis demonstrates savings to local governments over the ten-year period post-reorganization (2023 through 2032). The components of this savings to local governments include both reductions in expenditures and surplus revenues over expenditures. During that period, the Metro City would reduce expenditure by up to $3.2 billion, versus the current trend of expenditures over the same time period. In addition, over the same period, the Metro City would generate surplus revenues of $1.6 billion. This would result in a total savings to local governments over the ten-year period of up to $4.8 billion.

Better Together's regional spending comparison report showed that residents of the St. Louis region spend $1,912.84 per capita to deliver services.[2] To provide context, Better Together compared this cost to the budgets of metropolitan peers Louisville (KY) and Indianapolis (IN). Both Louisville and Indianapolis were at one time fragmented but have since consolidated their city and county governments. This research revealed that the per capita cost to fund municipal services in Indianapolis-Marion County was $1,208.11 and $1,094.76 in Louisville-Jefferson County.

By 2032, the Metro City will expend $2,170,858,488 annually on the provision of services in the region, a per capita cost of $1,657.16. This represents a per capita annual savings of $255.68. In 2032, a family of four would save $1,022.72 compared to status quo spending.

Solvency: Revenues Over Expenditures

In the status quo, expenditures are increasing by at least 2% annually due to inflation. The St. Louis Metro City will achieve modest cost savings of 3% annually through the consolidation of services, attrition, and implementation of technology - outpacing inflation to generate a net reduction in local government expenditures of at least 1% annually. This modest annual savings

[1] *See* Report and Recommendations of the City-County Governance Task Force.
[2] *See id*.

leads to increased revenues in excess of expenditures, which can be used to accelerate the servicing and retirement of debt and similar financing obligations.

Status Quo Revenues

As detailed in the enclosed materials, local governments in the City and County collected approximately $2.4 billion in revenues in 2017. Due to the current fragmented government structure, this revenue is divided among the following local governments:

- City of St. Louis: $790 million
- St. Louis County: $700 million
- Municipalities: $730 million
- Fire Protection Districts: $200 million

Better Together's 2017 regional spending comparison showed $2.5 billion in combined spending among the 90 local governments providing municipal services to the St. Louis region, as well as the 23 fire protection districts.[3]

Transition Revenues

Under Better Together's policy recommendation, during each year of the Transition Period (January 1, 2021 through December 31, 2022), revenues from current taxes, licenses, and fees of the City of St. Louis, St. Louis County, and the 88 municipalities would be distributed by the Metro City to the Municipal Districts as required for satisfaction of outstanding obligations and for providing services. Estimated distributions are based on the 2017 Comprehensive Annual Financial Reports (CAFRs) for the Municipalities and the 2017 actual expenditures of the City and County and rely on the following assumptions:

- 2% increase in property tax per standard adjustment/new construction;
- $100 million in additional sales tax revenue to reflect a full year of revenues generated by Prop P in the City and County and an annual 1% growth in sales tax;
- A 20% reduction in Court Fines & Fees due to consolidation of municipal courts;
- The initial one-tenth of one-percent phase-out of the earnings tax and the initial one-twentieth of one-percent phase-out of the payroll expense tax beginning in 2022.

Post-Reorganization Revenues

Post-reorganization (January 1, 2023 and thereafter), revenues from taxes, licenses, and fees of the former City of St. Louis, St. Louis County, and 88 municipalities would be distributed to the Municipal Districts and the St. Louis Municipal Corporation as required for the satisfaction of outstanding obligations and as necessary for services provided by Municipal Districts. In addition, all revenues from property taxes levied solely within the territory of a Municipal District will be distributed to the Municipal District. Municipal districts will also be authorized to levy property taxes or special assessments, levy and collect utility gross receipts taxes, make charges for services, and receive investment income.

[3] *See* Report and Recommendation of the City-County Governance Task Force.

St. Louis Metro City Revenues - Assumptions

- 2% annual increase in property tax per standard adjustment/new construction;
- 1% annual growth in sales tax revenues;
- One-tenth of one percent annual phase-out of earnings tax and one-twentieth of one-percent annual phase out of payroll expense tax;
- One-time 50% reduction of revenue generated by county property tax levied in the former County (approximately $24 million reduction in property taxes);
- Beginning in 2024, replacing the county purposes property tax levy in former City with the lowered general revenue levy within former County (approximately $10 million reduction in property taxes);
- Continued reduction in Court Fines & Fees, with amounts generated in excess of costs distributed to school districts.

Distributions to Municipal Districts - Assumptions

- 2% annual increase in property tax per standard adjustment/new construction;
- Declining sales tax distributions over time as outstanding obligations are satisfied and only sales tax revenues necessary for providing municipal district services are distributed as general district services are assumed by the Metro City.
    - Sales tax revenues necessary for Municipal Districts to provide municipal district services are estimated at approximately $63 million annually.

Distributions to St. Louis Municipal Corporation – Assumptions

- 2% annual increase in property tax per standard adjustment/new construction;
- Declining sales tax revenues distributed to the Municipal Corporation as obligations are satisfied over time;
- One-tenth of one percent annual phase-out of earnings tax and one-twentieth of one-percent annual phase-out of payroll expense tax.

Metro City Expenditures

To demonstrate expenditures and savings, Better Together developed a pro forma budget for the Metro City. Assumptions represent a conservative allocation of greater than or equal to the anticipated cost. Subsequent year budgets assume annual savings of 3%, offset by inflation at a rate of 2%. The specific areas of the Metro City budget targeted for savings would be determined by elected officials of the Metro City during the annual budget process.

Municipal District Expenditures

Municipal Districts will continue to provide municipal services such as parks and recreation, fire protection (for Municipal Districts operating a fire department), trash removal, maintenance of facilities related to municipal district services, and general administration. Municipal Districts may also continue to provide a general district services until such service is provided by the Metro City within the Municipal District. Expenditures reflect the newly-limited authority of Municipal Districts.

- Over time, it is anticipated that Municipal Districts operating a municipal fire department may discontinue doing so and instead contract with neighboring departments or become part of neighboring fire protection districts.

- Expenditures for general administration are likely to decrease over time given the newly-limited authority of Municipal Districts. For example, as reported in Better Together's General Administration Study, Municipal Governance and Management (January 2016), approximately $6 million was expended in 2015 on salaries for city managers, administrators, and clerks throughout the 88 municipalities.[4]

Expenditure Comparison

Based on a comparison of status quo expenditures and expenditures during the first-year post-reorganization, an estimated savings as much as $37 million would be realized during 2023.

- The expenditure comparison also reflects an $21 million increase in fire protection district expenditures to reflect the creation of the St. Louis Fire Protection District. This estimate is 33% more than the City of St. Louis Fire Department's expenditure, which is necessary to account for the district's operation as an independent political subdivision, requiring administrative services such as human resources, legal, accounting, facilities management, etc. The district's operations will be funded out of a dedicated property tax levy and fee revenues, but until such time as voters approve a property tax levy for the district, the Metro City will distribute revenues collected from within the former City to support the district.

- The expenditure comparison also reflects a distribution of $47.3 million to the Metro City's emergency fund as required by state law.

Municipal Corporation Debt Service

- There will be a greater capacity to accelerate the satisfaction of outstanding obligations, particularly within the former City, due to the provision of general district services on a regional basis. This greater capacity is expected to reduce debt-related expenditures over time.
- The $952 million in total outstanding debt is based on the City's FY19 Annual Operating Plan.

[4] *See* Report and Recommendations of City-County Governance Task Force.

St. Louis Metro City - Pro Forma Budget

Expenditures	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Status Quo [1]	$ 2,417,654,646	$ 2,466,007,739	$ 2,515,327,894	$ 2,565,634,452	$ 2,616,947,141	$ 2,669,286,083	$ 2,722,671,805	$ 2,777,125,241	$ 2,832,667,746	$ 2,889,321,101	$ 26,472,643,847
Post-Reorganization (Required) [2]	$ 2,443,375,366	$ 2,418,073,766	$ 2,402,212,305	$ 2,386,914,852	$ 2,372,134,026	$ 2,357,831,940	$ 2,343,978,332	$ 2,207,171,781	$ 2,183,403,135	$ 2,170,858,488	$ 23,285,953,991
Expenditure Reductions	$ (25,720,720)	$ 47,933,973	$ 113,115,589	$ 178,719,600	$ 244,813,115	$ 311,454,143	$ 378,693,473	$ 569,953,460	$ 649,264,611	$ 718,462,613	$ 3,186,689,857
Surplus	$ 63,455,374	$ 76,345,179	$ 89,200,557	$ 102,026,001	$ 137,609,825	$ 127,605,161	$ 140,367,964	$ 276,687,003	$ 300,308,877	$ 334,224,902	$ 1,647,830,843
Savings	**$ 37,734,654**	**$ 124,279,152**	**$ 202,316,146**	**$ 280,745,601**	**$ 382,422,940**	**$ 439,059,304**	**$ 519,061,437**	**$ 846,640,463**	**$ 949,573,488**	**$ 1,052,687,515**	**$ 4,834,520,700**
3% Mandatory Appropriation to Emergency Fund of STL Metro City	$47,278,230	$ 49,272,522	$ 50,968,160	$ 52,424,711	$ 53,689,973	$ 54,802,318	$ 55,792,563	$ 56,494,756	$ 57,176,745	$ 57,841,205	

	Status Quo	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
REVENUES											
Municipal Governance											
Total	$2,226,074,088	$2,321,663,940	$2,316,018,827	$2,310,585,615	$2,305,367,555	$2,323,151,753	$2,295,590,172	$2,291,037,632	$2,286,713,809	$2,282,622,242	$2,299,941,228
Fire Protection Districts											
Total	$204,430,024	$232,445,030	$236,401,381	$240,436,860	$244,553,048	$248,751,559	$253,034,041	$257,402,173	$261,857,667	$266,402,271	$271,037,767
TOTAL REVENUES	$2,430,504,112	$2,554,108,970	$2,552,420,208	$2,551,022,475	$2,549,920,603	$2,571,903,312	$2,548,624,213	$2,548,439,805	$2,548,571,476	$2,549,024,513	$2,570,978,995
EXPENDITURES											
Municipal Governance [3]											
Total	$2,202,409,303	$1,696,134,295	$1,679,172,952	$1,662,381,223	$1,645,757,410	$1,629,299,836	$1,613,006,838	$1,596,876,769	$1,580,908,002	$1,565,098,922	$1,549,447,933
Municipal Districts [4]											
Total	$0	$360,622,998	$357,016,768	$353,446,600	$349,912,134	$346,413,013	$342,948,883	$339,519,394	$336,124,200	$332,762,958	$329,435,329
Municipal Corporation (Required)											
Total	$0	$134,446,000	$134,446,000	$134,446,000	$134,446,000	$134,446,000	$134,446,000	$134,446,000	$10,878,000	$0	$0
Fire Protection Districts [5]											
Total	$215,245,343	$299,450,303	$305,439,309	$311,548,095	$317,779,057	$324,134,638	$330,617,331	$337,229,678	$343,974,271	$350,853,757	$357,870,832
TOTAL EXPENDITURES	$2,417,654,646	$2,490,653,596	$2,476,075,029	$2,461,821,918	$2,447,894,602	$2,434,293,487	$2,421,019,052	$2,408,071,841	$2,271,884,473	$2,248,715,636	$2,236,754,093
REVENUES OVER (UNDER) EXPENDITURES	**$ 12,849,466**	**$ 63,455,374**	**$ 76,345,179**	**$ 89,200,557**	**$ 102,026,001**	**$ 137,609,825**	**$ 127,605,161**	**$ 140,367,964**	**$ 276,687,003**	**$ 300,308,877**	**$ 334,224,902**
EXPENDITURES											
Municipal Governance [6]											
Total	$2,202,409,303	$1,696,134,295	$1,679,172,952	$1,662,381,223	$1,645,757,410	$1,629,299,836	$1,613,006,838	$1,596,876,769	$1,580,908,002	$1,565,098,922	$1,549,447,933
Municipal Districts [7]											
Total	$0	$360,622,998	$357,016,768	$353,446,600	$349,912,134	$346,413,013	$342,948,883	$339,519,394	$336,124,200	$332,762,958	$329,435,329
Municipal Corporation (Accelerated)											
Total	$0	$201,280,545	$194,653,590	$169,767,608	$145,271,389	$143,910,132	$97,116,736	$0	$0	$0	$0
Fire Protection Districts [8]											
Total	$215,245,343	$299,450,303	$305,439,309	$311,548,095	$317,779,057	$324,134,638	$330,617,331	$337,229,678	$343,974,271	$350,853,757	$357,870,832
TOTAL EXPENDITURES	$2,417,654,646	$2,557,488,141	$2,536,282,619	$2,497,143,526	$2,458,719,991	$2,443,757,619	$2,383,689,788	$2,273,625,841	$2,261,006,473	$2,248,715,636	$2,236,754,093
REVENUES OVER (UNDER) EXPENDITURES	**$ 12,849,466**	**$ (3,379,171)**	**$ 16,137,589**	**$ 53,878,949**	**$ 91,200,612**	**$ 128,145,693**	**$ 164,934,425**	**$ 274,813,964**	**$ 287,565,003**	**$ 300,308,877**	**$ 334,224,902**

Revenue Source [9]	Total	City of St. Louis	Saint Louis County	Municipalities	Fire Protection Districts
Property Tax	$256,344,992	$70,536,000	$108,866,020	$76,942,972	$179,169,465
Sales Tax	$851,752,586	$189,075,000	$342,616,521	$320,061,065	$0
Utility Gross Receipts	$207,458,395	$71,364,000	$30,225,330	$105,869,065	$0
Court Fines & Fees	$23,889,368	$2,340,000	$1,732,940	$19,816,428	$0
Licenses, Fees, Permits	$146,804,335	$30,559,000	$68,351,895	$47,893,440	$2,698,062
Charges for Services	$143,297,057	$47,860,000	$47,993,146	$47,443,911	$19,788,740
Intergovernmental	$204,208,918	$97,511,000	$36,335,618	$70,362,300	$0
Investment Income	$19,539,793	$71,000	$4,638,030	$14,830,763	$987,362
Earnings	$173,774,000	$173,774,000	$0	$0	$0
Payroll	$37,973,000	$37,973,000	$0	$0	$0
Other	$161,031,644	$65,934,000 [10]	$64,951,381	$30,146,263	$1,786,395
Total	**$2,226,074,088**	**$786,997,000**	**$705,710,881**	**$733,366,207**	**$204,430,024**

Function			Total	City of St. Louis	Saint Louis County	Municipalities	Fire Protection Districts
Economic Development & Infrastructure	Economic Development Partnership		$4,877,020	$0	$4,877,020	$0	$0
	Planning		$8,956,972	$1,272,000	$1,515,206	$6,169,766	$0
	Transportation, Public Works, Streets, and Facilities		$460,716,795	$93,755,000	$120,794,210	$246,167,585	$0
Health & Well Being	Children's Service Fund		$54,365,603	$0	$54,365,603	$0	$0
	Human Services		$54,604,908	$50,214,000	$4,390,908	$0	$0
	Public Administrator		$1,113,799	$358,000	$755,799	$0	$0
	Public Health		$70,878,426	$22,412,000	$48,466,426	$0	$0
Public Safety	Emergency Communications		$15,329,033	$0	$15,329,033	$0	$0
	Judicial Administration (Circuit Courts)		$36,752,701	$10,681,000	$26,071,701	$0	$0
	Justice Services (Jails)		$87,454,855	$63,474,000	$23,980,855	$0	$0
	Municipal Court		$13,077,150	$2,272,000	$1,686,624	$9,118,526	$0
	Police		$472,372,891	$165,586,000	$109,351,873	$197,435,018	$0
	Prosecuting Attorney		$19,048,608	$9,681,000	$9,367,608	$0	$0
	Code Enforcement		$25,546,515	$16,360,000	$9,186,515	$0	$0
	Fire Protection		$127,498,494	$63,312,000	$0	$64,186,494	$215,245,343
	Other		$47,429,000	$47,429,000 [11]	$0	$0	$0
Recreation & Culture	Parks & Recreation		$112,684,888	$16,269,000	$28,411,598	$68,004,290	$0
General Government	Administration		$132,394,410	$18,018,000	$16,947,506	$97,428,904	$0
	Assessor		$15,523,062	$4,285,000	$11,238,062	$0	$0
	Council		$4,544,195	$2,941,000	$1,603,195	$0	$0
	Legal		$14,824,030	$11,745,000	$3,079,030	$0	$0
	Executive		$3,632,589	$2,236,000	$1,396,589	$0	$0
	Board of Elections		$7,702,804	$2,685,000	$5,017,804	$0	$0
	Information Technology		$12,172,317	$5,479,000	$6,693,317	$0	$0
	Miscellaneous Expenditures	Non-Departmental	$24,587,954	$5,901,000	$1,604,117	$17,082,837	$0
		Emergency Fund	$0	$0	$0	$0	$0
		Debt Service & Other Obligations	$175,194,723	$89,772,000 [12]	$7,727,998	$77,694,725	$0
		Mass Transit & Transportation	$186,668,569	$40,519,000	$146,149,569	$0	$0
		Special District Obligations	$10,911,466	$0	$10,911,466	$0	$0
		Convention & Recreation	$10,362,436	$0	$10,362,436	$0	$0
		Total	$2,211,226,213	$746,656,000	$681,282,068	$783,288,145	$215,245,343
					$2,426,471,556		

Transition Government: St. Louis Metro City + Municipal Districts

Revenue Source		2021	2022	Fire Protection Districts
Property Tax [13]		$272,035,356	$277,476,063	$190,136,070
Sales Tax [14]		$967,461,541	$977,136,156	$0
Utility Gross Receipts		$207,458,395	$207,458,395	$0
Court Fines & Fees [15]		$19,111,494	$15,289,195	$0
Licenses, Fees, Permits		$146,804,335	$146,804,335	$2,698,062
Charges for Services		$143,297,057	$143,297,057	$19,788,740
Intergovernmental		$204,208,918	$204,208,918	$0
Investment Income		$19,539,793	$19,539,793	$987,362
Earnings [16]		$173,774,000	$156,396,600	$0
Payroll [17]		$37,973,000	$34,175,700	$0
Other		$161,031,644	$161,031,644	$1,786,395
	Total	**$2,352,695,533**	**$2,342,813,857**	**$215,396,629**

Revenues to the St. Louis Metro City

Revenue Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Property Tax [18]	$283,025,584	$288,686,096	$294,459,818	$300,349,014	$306,355,994	$312,483,114	$318,732,776	$325,107,432	$331,609,581	$338,241,772
Sales Tax [19]	$986,907,518	$996,776,593	$1,006,744,359	$1,016,811,803	$1,026,979,921	$1,037,249,720	$1,047,622,217	$1,058,098,439	$1,068,679,424	$1,079,366,218
Utility Gross Receipts	$207,458,395	$207,458,395	$207,458,395	$207,458,395	$207,458,395	$207,458,395	$207,458,395	$207,458,395	$207,458,395	$207,458,395
Court Fines & Fees [20]	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000
Licenses, Fees, Permits	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335
Charges for Services [21]	$133,930,153	$133,930,153	$133,930,153	$133,930,153	$133,930,153	$133,930,153	$133,930,153	$133,930,153	$133,930,153	$133,930,153
Intergovernmental	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918
Investment Income	$19,539,793	$19,539,793	$19,539,793	$19,539,793	$19,539,793	$19,539,793	$19,539,793	$19,539,793	$19,539,793	$19,539,793
Earnings [22]	$139,019,200	$121,641,800	$104,264,400	$86,887,000	$69,509,600	$52,132,200	$34,754,800	$17,377,400	$0	$0
Payroll [23]	$30,378,400	$26,581,100	$22,783,800	$18,986,500	$37,973,000	$11,391,900	$7,594,600	$3,797,300	$0	$0
Other	$161,031,644	$161,031,644	$161,031,644	$161,031,644	$161,031,644	$161,031,644	$161,031,644	$161,031,644	$161,031,644	$161,031,644
Total	**$2,321,663,940**	**$2,316,018,827**	**$2,310,585,615**	**$2,305,367,555**	**$2,323,151,753**	**$2,295,590,172**	**$2,291,037,632**	**$2,286,713,809**	**$2,282,622,242**	**$2,299,941,228**

Revenues of the St. Louis Metro City for General and Municipal Services and St. Louis Metro City Obligations

Revenue Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Property Tax	$190,461,689	$194,270,923	$198,156,341	$202,119,468	$206,161,857	$210,285,095	$214,490,796	$218,780,612	$223,156,225	$227,619,349
Sales Tax	$701,436,071	$764,103,236	$816,739,093	$861,327,668	$899,460,683	$932,415,593	$961,218,052	$980,334,691	$998,692,050	$1,016,377,582
Utility Gross Receipts	$101,589,344	$101,589,344	$101,589,344	$101,589,344	$101,589,344	$101,589,344	$101,589,344	$101,589,344	$101,589,344	$101,589,344
Court Fines & Fees	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000	$9,360,000
Licenses, Fees, Permits	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335	$146,804,335
Charges for Services	$86,486,242	$86,486,242	$86,486,242	$86,486,242	$86,486,242	$86,486,242	$86,486,242	$86,486,242	$86,486,242	$86,486,242
Intergovernmental	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918	$204,208,918
Investment Income	$4,709,030	$4,709,030	$4,709,030	$4,709,030	$4,709,030	$4,709,030	$4,709,030	$4,709,030	$4,709,030	$4,709,030
Other	$130,885,381	$130,885,381	$130,885,381	$130,885,381	$130,885,381	$130,885,381	$130,885,381	$130,885,381	$130,885,381	$130,885,381
Total	**$1,575,941,010**	**$1,642,417,408**	**$1,698,938,684**	**$1,747,490,386**	**$1,789,665,790**	**$1,826,743,938**	**$1,859,752,099**	**$1,883,158,553**	**$1,905,891,525**	**$1,928,040,181**

Distributions to Municipal Districts for Municipal Services and Municipal District Obligations

Revenue Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Property Tax	$84,951,258	$86,650,283	$88,383,289	$90,150,955	$91,953,974	$93,793,053	$95,668,914	$97,582,293	$99,533,938	$101,524,617
Sales Tax [24]	$242,509,447	$194,007,558	$155,206,046	$124,164,837	$99,331,869	$79,465,496	$63,572,396	$57,215,157	$51,493,641	$46,344,277
Utility Gross Receipts	$105,869,051	$105,869,051	$105,869,051	$105,869,051	$105,869,051	$105,869,051	$105,869,051	$105,869,051	$105,869,051	$105,869,051
Charges for Services [25]	$47,443,911	$47,443,911	$47,443,911	$47,443,911	$47,443,911	$47,443,911	$47,443,911	$47,443,911	$47,443,911	$47,443,911
Investment Income	$14,830,763	$14,830,763	$14,830,763	$14,830,763	$14,830,763	$14,830,763	$14,830,763	$14,830,763	$14,830,763	$14,830,763
Other	$30,146,263	$30,146,263	$30,146,263	$30,146,263	$30,146,263	$30,146,263	$30,146,263	$30,146,263	$30,146,263	$30,146,263
Total	**$525,750,693**	**$478,947,829**	**$441,879,323**	**$412,605,779**	**$389,575,831**	**$371,548,537**	**$357,531,299**	**$353,087,437**	**$349,317,568**	**$346,158,882**

Distributions to Municipal Corporation for Municipal Corporation Obligations

Revenue Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Property Tax	$7,612,637	$7,764,890	$7,920,188	$8,078,591	$8,240,163	$8,404,966	$8,573,066	$8,744,527	$8,919,418	$9,097,806
Sales Tax [26]	$42,962,000	$38,665,800	$34,799,220	$31,319,298	$28,187,368	$25,368,631	$22,831,768	$20,548,591	$18,493,732	$16,644,359
Earnings	$139,019,200	$121,641,800	$104,264,400	$86,887,000	$69,509,600	$52,132,200	$34,754,800	$17,377,400	$0	$0
Payroll	$30,378,400	$26,581,100	$22,783,800	$18,986,500	$37,973,000	$11,391,900	$7,594,600	$3,797,300	$0	$0
Total	**$219,972,237**	**$194,653,590**	**$169,767,608**	**$145,271,389**	**$143,910,132**	**$97,297,698**	**$73,754,234**	**$50,467,818**	**$27,413,150**	**$25,742,165**

Fire Protection Districts

Revenue Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Property Tax	$197,817,567	$201,773,918	$205,809,397	$209,925,585	$214,124,096	$218,406,578	$222,774,710	$227,230,204	$231,774,808	$236,410,304
Licenses, Fees, Permits	$2,698,062	$2,698,062	$2,698,062	$2,698,062	$2,698,062	$2,698,062	$2,698,062	$2,698,062	$2,698,062	$2,698,062
Charges for Services [27]	$29,155,644	$29,155,644	$29,155,644	$29,155,644	$29,155,644	$29,155,644	$29,155,644	$29,155,644	$29,155,644	$29,155,644
Investment Income	$987,362	$987,362	$987,362	$987,362	$987,362	$987,362	$987,362	$987,362	$987,362	$987,362
Other	$1,786,395	$1,786,395	$1,786,395	$1,786,395	$1,786,395	$1,786,395	$1,786,395	$1,786,395	$1,786,395	$1,786,395
	$232,445,030	**$236,401,381**	**$240,436,860**	**$244,553,048**	**$248,751,559**	**$253,034,041**	**$257,402,173**	**$261,857,667**	**$266,402,271**	**$271,037,767**

Function			St. Louis Metro City
Economic Development & Infrastructure	Economic Development Partnership		$4,877,020
	Planning		$8,956,972
	Transportation, Public Works, Streets, and Facilities		$424,491,047
Health & Well Being	Children's Service Fund		$54,365,603
	Human Services		$54,604,908
	Public Administrator		$1,113,799
	Public Health		$70,878,426
Public Safety	Emergency Communications		$15,329,033
	Judicial Administration (Circuit Courts)		$36,752,701
	Justice Services (Jails)		$87,454,855
	Municipal Court		$9,088,000 [28]
	Police		$472,372,891
	Prosecuting Attorney		$19,048,608
	Code Enforcement		$25,546,515
	Fire Protection		$0
	Other		$2,755,000
Recreation & Culture	Parks & Recreation		$44,680,598
General Government	Administration		$34,965,506
	Assessor		$15,523,062
	Council		$4,544,195
	Legal		$14,824,030
	Executive		$3,632,589
	Board of Elections		$7,702,804
	Information Technology		$12,172,317
	Miscellaneous	Non-Departmental	$7,505,117
		Emergency Fund	$47,278,230
		Debt Service & Other Obligations	$7,727,998
		Mass Transit & Transportation	$186,668,569
		Special District Obligations	$10,911,466
		Convention & Recreation	$10,362,436
		Total	**$1,696,134,295**

	Function	Municipal Districts
Infrastructure	Capital Outlay & Facilities	$36,225,748
Public Safety	Municipal District: Fire Departments	$64,186,494
Recreation & Culture	Parks & Recreation	$68,004,290
	Administration	$97,428,904
General Administration	Non-Departmental	$17,082,837
	Debt Service & Other Obligations	$77,694,725
	Total	**$360,622,998**

			Status Quo				First-Year Post-Reorganization			
	Function		City of St. Louis	Saint Louis County	Municipalities	Fire Protection Districts	St. Louis Metro City	Municipal Corporation	Municipal Districts	Fire Protection Districts
Economic Development & Infrastructure	Economic Development Partnership		$0	$4,877,020	$0	$0	$4,877,020	$0	$0	$0
	Planning		$1,272,000	$1,515,206	$6,169,766	$0	$8,956,972	$0	$0	$0
	Transportation, Public Works, Streets, and Facilities		$93,755,000	$120,794,210	$246,167,585	$0	$424,491,047	$0	$36,225,748	$0
Health & Well Being	Children's Service Fund		$0	$54,365,603	$0	$0	$54,365,603	$0	$0	$0
	Human Services		$50,214,000	$4,390,908	$0	$0	$54,604,908	$0	$0	$0
	Public Administrator		$358,000	$755,799	$0	$0	$1,113,799	$0	$0	$0
	Public Health		$22,412,000	$48,466,426	$0	$0	$70,878,426	$0	$0	$0
Public Safety	Emergency Communications		$0	$15,329,033	$0	$0	$15,329,033	$0	$0	$0
	Judicial Administration (Circuit Courts)		$10,681,000	$26,071,701	$0	$0	$36,752,701	$0	$0	$0
	Justice Services (Jails)		$63,474,000	$23,980,855	$0	$0	$87,454,855	$0	$0	$0
	Municipal Court		$2,272,000	$1,686,624	$9,118,526	$0	$9,088,000	$0	$0	$0
	Police		$165,586,000	$109,351,873	$197,435,018	$0	$472,372,891	$0	$0	$0
	Prosecuting Attorney		$9,681,000	$9,367,608	$0	$0	$19,048,608	$0	$0	$0
	Code Enforcement		$16,360,000	$9,186,515	$0	$0	$25,546,515	$0	$0	$0
	Fire Protection		$63,312,000	$0	$55,369,584	$215,245,343	$0	$0	$64,186,494	$299,450,303 [2
	Other		$47,429,000	$0	$0	$0	$2,755,000	$0	$0	$0
Recreation & Culture	Parks & Recreation		$16,269,000	$28,411,598	$68,004,290	$0	$44,680,598	$0	$68,004,290	$0
General Government	Administration		$18,018,000	$16,947,506	$97,428,904	$0	$34,965,506	$0	$97,428,904	$0
	Assessor		$4,285,000	$11,238,062	$0	$0	$15,523,062	$0	$0	$0
	Council		$2,941,000	$1,603,195	$0	$0	$4,544,195	$0	$0	$0
	Legal		$11,745,000	$3,079,030	$0	$0	$14,824,030	$0	$0	$0
	Executive		$2,236,000	$1,396,589	$0	$0	$3,632,589	$0	$0	$0
	Board of Elections		$2,685,000	$5,017,804	$0	$0	$7,702,804	$0	$0	$0
	Information Technology		$5,479,000	$6,693,317	$0	$0	$12,172,317	$0	$0	$0
	Miscellaneous	Non-Departmental	$5,901,000	$1,604,117	$17,082,837	$0	$7,505,117	$0	$17,082,837	$0
		Emergency Fund	$0	$0	$0	$0	$47,278,230	$0	$0	$0
		Debt Service & Other Obligations	$89,772,000	$7,727,998	$77,694,725	$0	$7,727,998	$134,446,000 [30]	$77,694,725	$0
		Mass Transit & Transportation	$40,519,000	$146,149,569	$0	$0	$186,668,569	$0	$0	$0
		Special District Obligations	$0	$10,911,466	$0	$0	$10,911,466	$0	$0	$0
		Convention & Recreation	$0	$10,362,436	$0	$0	$10,362,436	$0	$0	$0
		Total	$746,656,000	$681,282,068	$774,471,235	$215,245,343	$1,696,134,295	$134,446,000	$360,622,998	$299,450,303
				2,417,654,646				**$2,490,653,596**		

Municipal Corporation Debt Service & Other Obligations

Payment Schedule	2023	2024	2025	2026	2027	2028	2029	2030
Total Outstanding Debt [31]	$ (952,000,000)	$ (817,554,000)	$ (683,108,000)	$ (548,662,000)	$ (414,216,000)	$ (279,770,000)	$ (145,324,000)	$ (10,878,000)
Required Debt Payment	$ 134,446,000	$ 134,446,000	$ 134,446,000	$ 134,446,000	$ 134,446,000	$ 134,446,000	$ 134,446,000	$ 10,878,000
	$ (817,554,000)	**$ (683,108,000)**	**$ (548,662,000)**	**$ (414,216,000)**	**$ (279,770,000)**	**$ (145,324,000)**	**$ (10,878,000)**	**$ -**
Total Outstanding Debt	$ (952,000,000)	$ (750,719,455)	$ (556,065,865)	$ (386,298,257)	$ (241,026,868)	$ (97,116,736)	$ -	$ -
Required Debt Payment	$ 134,446,000	$ 134,446,000	$ 134,446,000	$ 134,446,000	$ 134,446,000	$97,116,736	$ -	$ -
Accelerated Debt Payment [3	$ 66,834,545	$ 60,207,590	$ 35,321,608	$ 10,825,389	$ 9,464,132	$ -	$ -	$ -
	$ (750,719,455)	**$ (556,065,865)**	**$ (386,298,257)**	**$ (241,026,868)**	**$ (97,116,736)**	**$ -**	**$ -**	**$ -**

[1] Reflects 2% Annual Inflation

[2] Assumes Metro City will achieve annual savings of 3%, outpacing 2% inflation and resulting in a 1% decrease in annual spending.

[3] Assumes Metro City will achieve annual savings of 3%, outpacing 2% inflation and resulting in a 1% decrease in annual spending.

[4] Assumes Metro City will achieve annual savings of 3%, outpacing 2% inflation and resulting in a 1% decrease in annual spending.

[5] Reflects 2% Annual Inflation

[6] Assumes Metro City will achieve annual savings of 3%, outpacing 2% inflation and resulting in a 1% decrease in annual spending.

[7] Assumes Metro City will achieve annual savings of 3%, outpacing 2% inflation and resulting in a 1% decrease in annual spending.

[8] Reflects 2% Annual Inflation

[9] City: FY18 Cash Basis Governmental Funds as provided by City of St. Louis (Date)
County: FY17 Cash Basis Governmental Funds as provided by St. Louis County (Date)
Municipalities: 16-17 CAFRs

[10] Includes "Other" & "Miscellaenous"

[11] Includes:
Other: $2,755
PS Pensions: $44,674

[12] Includes:
Debt Service: $67,354
Capital Other: $22,418

[13] 2% increase in property tax per standard adjustment/new construction

[14] $89.9 additional sales tax revenue to reflect a full year of revenues generated by Prop P in the City and County and an annual 1% growth in sales tax

[15] 20% reduction in Court Fines & Fees due to consolidation of municipal courts

[16] One-tenth of one-percent phase-out of the earnings tax beginning in 2022

[17] One-twentieth of one-percent phase-out of the payroll expense tax beginning in 2022.

[18] 2% increase in property tax per standard adjustment/new construction

[19] Annual 1% growth

[20] City Municipal Court Revenues multiplied by 4.

$2,340,000 x 4 = $9,360,000

[21] Deducts $9,366,904 to reflect EMS fees of City of St. Louis Fire Department being received by newly created St. Louis FPD

[22] One-tenth of one-percent phase-out of the earnings tax beginning in 2022

[23] One-twentieth of one-percent phase-out of the payroll expense tax beginning in 2022.

[24] See Supplemental Sales Tax Revenue. Dedicated sales taxes for Parks/Stormwater, Fire, Debt Service, Capital Improvements continue to be received by Municipal Districts until obligations they secure are retired or municipal district services to which they relate are no longer provided by the Municipal District.

[25] Municipal Districts will have the authority to assess a charge for service for the provision of services of parks and recreation, community programs, fire services, and other municipal services provided by the Municipal District.

[26] See Supplemental Sales Tax Revenue. Dedicated sales taxes for Parks/Stormwater, Fire, Debt Service, Capital Improvements continue to be received by Municipal Districts until obligations they secure are retired or municipal district services to which they relate are no longer provided by the Municipal District.

City of St. Louis: $42,962,000 based on FY18 Cash Basis

[27] $9,366,904 increase to reflect EMS fees of City of St. Louis Fire Department being received by newly created St. Louis FPD

[28] Municipal Court consolidation occurs in 2022. Cost projection based on City expenditure x 4.

$2,272,000 x 4 = $9,088,000

[29] Reflects Status Quo $215M expenditure with added $84,204,960M expenditure of new STL FPD

STL FPD expenditure derived from STL Fire Department $63M expenditure + 33% ($21M)

[30] Includes:
City Debt Service: $67,354
City Capital Other: $22,418
City PS Pensions: $44,674

[31] City of St. Louis Annual Operating Plan FY19, p.A-5

Total Outstanding Debt: $1.7Billion
44% Revenue Bonds

56% of $1.7B = $952M

[32] Distributions to Municipal Corporation for Municipal Corporation Obligations less the required debt payment.

Analysis of Municipal District Revenues and Expenditures

Better Together Policy Recommendations
Analysis of Municipal District Revenues and Expenditures

Executive Summary

Better Together's policy recommendation will result in significant savings in local government spending in the St. Louis region, beginning with savings of up to $37 million annually in 2023 and increasing to savings of up to $1 billion annually by 2032.

The enclosed analysis demonstrates the impact of Better Together's policy recommendations on individual municipalities in St. Louis County, which would continue as Municipal Districts providing municipal services such as parks and recreation, fire protection (for municipal districts operating a fire department), trash removal, maintenance of facilities related to municipal district services, and general administration. Municipal Districts may also continue to provide a general district services until such service is provided by the Metro City within the Municipal District.

Beginning in 2023, the Metro City would distribute revenues up to $526 million to Municipal Districts and expenditures of Municipal Districts are estimated at up to $360 million, with total revenues in excess of expenditures for all Municipal Districts of up to $165 million.

The enclosed analysis shows 23 individual Municipal Districts are estimated to receive revenues below expenditures, ranging from $5,000 in Hillsdale to $1.9 million in Richmond Heights; and a combined total of expenditures in excess of revenues for these 23 municipal districts to be up to $9 million. For these 23 municipal districts, the Better Together policy recommendation provides that the Metro City would distribute revenues generated within the boundaries of that Municipal District from any revenue source (including sales tax revenue) as necessary for the provision of municipal services. There is an estimated $50 million in TIF revenue reflected in Municipality data that could be eligible for distribution by the Metro City to Municipal Districts, resulting in a projected total of $526 million in distributions in 2023. Due to TIF revenue, some Municipal Districts shown as making expenditures in excess of revenues, may nonetheless be receiving net positive revenues.

Municipal District Revenues

Better Together used 2016 and 2017 Comprehensive Annual Financial Reports for each Municipality in order to estimate revenue distributions to Municipal Districts.

Estimated revenue distribution is based on all revenues currently collected by Municipalities and less revenues that would be utilized by the Metro City for the provision of general services. Revenues to be distributed to Municipal Districts include:

- Property tax
- Sales tax as necessary for the provision of municipal services, the provision of general district services until provided by the Metro City, and required to satisfy outstanding obligations

- Utility gross receipts tax
- Charges for service for municipal district services
- Investment income

In total, the Metro City is estimated to distribute revenues of up to $526 million to Municipal Districts for the provision of services and to satisfy outstanding obligations in 2023.

Municipal District Expenditures

Municipal Districts will continue to provide municipal services such as parks and recreation, fire protection (for Municipal Districts operating a fire department), trash removal, maintenance of facilities related to municipal district services, and general administration. Municipal Districts may also continue to provide a general district services until such service is provided by the Metro City within the Municipal District.

Expenditures reflect the newly-limited authority of Municipal Districts and are estimated at up to $360 million in 2023. As outstanding obligations are retired, expenditures for Municipal Districts are projected to decrease. Additionally, expenditures related to general administration will decrease as such services are provided by the Metro City.

Better Together used 2016 and 2017 Comprehensive Annual Financial Reports for each Municipality in order to estimate revenue expenditures of Municipal Districts. Expenditures of Municipal Districts include expenditures related to:

- General Government
- Municipal Fire Departments
- Public Works & Capital Outlay pertaining to municipal services
- Parks and Recreation
- Debt Service Obligations
- Non-Department (primarily trash and refuse, and other services not provided by the Metro City)

The combined total of all municipal district expenditures is estimated at up to $360 million beginning in 2023.

Municipal District Revenues and Expenditures

MUNICIPALITY	Total Distribution to Municipal District	Total Municipal District Expenditures	Net Revenue Over (Under) Expenditures	
Ballwin	$ 12,871,102	$ 9,304,296	$ 3,566,806	
Bel-Nor	$ 574,090	$ 238,117	$ 335,973	
Bel-Ridge	$ 938,945	$ 565,086	$ 373,859	
Bella Villa	$ 171,087	$ 90,169	$ 80,918	
Bellefontaine Neighbors	$ 3,452,880	$ 4,190,939	$ (738,059)	$ (738,059)
Bellerive	$ 93,659	$ 113,372	$ (19,713)	$ (19,713)
Berkeley	$ 7,478,592	$ 6,466,624	$ 1,011,968	
Beverly Hills	$ 282,202	$ 437,493	$ (155,291)	$ (155,291)
Black Jack	$ 1,641,176	$ 962,405	$ 678,771	
Breckenridge Hills	$ 516,484	$ 461,778	$ 54,706	
Brentwood	$ 27,330,877	$ 14,257,752	$ 13,073,125	
Bridgeton	$ 10,902,025	$ 11,152,803	$ (250,778)	$ (250,778)
Calverton Park	$ 266,625	$ 280,360	$ (13,735)	$ (13,735)
Champ	$ 48,852	$ 13,350	$ 35,502	
Charlack	$ 369,915	$ 324,247	$ 45,668	
Chesterfield	$ 26,917,611	$ 15,780,921	$ 11,136,690	
Clarkson Valley	$ 297,175	$ 361,826	$ (64,651)	$ (64,651)
Clayton	$ 27,561,922	$ 18,034,853	$ 9,527,069	
Cool Valley	$ 1,047,727	$ 184,889	$ 862,838	
Country Club Hills	$ 481,701	$ 385,994	$ 95,707	
Country Life Acres	$ 46,835	$ 52,159	$ (5,324)	$ (5,324)
Crestwood	$ 11,221,945	$ 5,665,882	$ 5,556,063	
Creve Coeur	$ 9,436,220	$ 4,401,952	$ 5,034,268	
Crystal Lake Park	$ 206,238	$ 90,864	$ 115,374	
Dellwood	$ 1,259,510	$ 1,064,755	$ 194,755	
Des Peres	$ 14,201,438	$ 11,431,400	$ 2,770,038	
Edmundson	$ 1,624,824	$ 536,821	$ 1,088,003	
Ellisville	$ 6,963,381	$ 7,060,978	$ (97,597)	$ (97,597)
Eureka	$ 6,261,517	$ 5,161,540	$ 1,099,977	
Fenton	$ 10,701,924	$ 4,524,400	$ 6,177,524	
Ferguson	$ 10,358,958	$ 9,274,042	$ 1,084,916	
Flordell Hills	$ 225,377	$ 175,711	$ 49,666	
Florissant	$ 19,584,145	$ 13,916,936	$ 5,667,209	
Frontenac	$ 5,336,767	$ 5,463,249	$ (126,482)	$ (126,482)
Glen Echo Park	$ 9,928	$ 24,211	$ (14,283)	$ (14,283)
Glendale	$ 3,074,650	$ 2,473,852	$ 600,798	
Grantwood Village	$ 224,809	$ 70,024	$ 154,785	
Green Park	$ 1,274,670	$ 618,389	$ 656,281	
Greendale	$ 208,095	$ 176,822	$ 31,273	
Hanley Hills	$ 318,946	$ 247,280	$ 71,666	
Hazelwood	$ 21,922,140	$ 20,948,216	$ 973,924	
Hillsdale	$ 255,620	$ 260,760	$ (5,140)	$ (5,140)
Huntleigh	$ 107,218	$ 17,489	$ 89,729	
Jennings	$ 7,011,098	$ 4,448,600	$ 2,562,498	
Kinloch	$ 383,550	$ -	$ 383,550	
Kirkwood	$ 19,288,644	$ 18,065,031	$ 1,223,613	
Ladue	$ 10,850,007	$ 6,774,971	$ 4,075,036	
Lakeshire	$ 306,816	$ 177,839	$ 128,977	
Manchester	$ 14,977,939	$ 13,706,056	$ 1,271,883	
Maplewood	$ 11,049,893	$ 12,411,217	$ (1,361,324)	$ (1,361,324)
Marlborough	$ 432,139	$ 116,159	$ 315,980	
Maryland Heights	$ 33,306,066	$ 14,031,275	$ 19,274,791	
Moline Acres	$ 1,261,092	$ 1,510,283	$ (249,191)	$ (249,191)
Normandy	$ 1,766,255	$ 1,189,776	$ 576,479	
Northwoods	$ 1,706,817	$ 1,496,865	$ 209,952	
Norwood Court	$ 91,744	$ 50,263	$ 41,481	
Oakland	$ 217,020	$ 151,311	$ 65,709	
Olivette	$ 9,535,416	$ 11,148,319	$ (1,612,903)	$ (1,612,903)
Overland	$ 4,110,666	$ 2,640,801	$ 1,469,865	
Pacific	$ 2,645,394	$ 1,472,973	$ 1,172,421	
Pagedale	$ 1,144,169	$ 708,829	$ 435,340	
Pasadena Hills	$ 597,087	$ 306,240	$ 290,847	
Pasadena Park	$ 110,945	$ 64,257	$ 46,688	
Pine Lawn	$ 436,056	$ 676,684	$ (240,628)	$ (240,628)
Richmond Heights	$ 15,483,370	$ 17,432,470	$ (1,949,100)	$ (1,949,100)
Riverview	$ 370,183	$ 260,244	$ 109,939	
Rock Hill	$ 6,034,984	$ 4,358,940	$ 1,676,044	
Saint Ann	$ 8,917,567	$ 5,339,293	$ 3,578,274	
Saint John	$ 2,727,312	$ 2,462,693	$ 264,619	
Shrewsbury	$ 7,382,862	$ 6,092,245	$ 1,290,617	
Sunset Hills	$ 6,678,526	$ 4,115,160	$ 2,563,366	
Sycamore Hills	$ 52,797	$ 31,952	$ 20,845	
Town and Country	$ 7,195,149	$ 7,448,242	$ (253,093)	$ (253,093)
Twin Oaks	$ 592,624	$ 843,008	$ (250,384)	$ (250,384)
University City	$ 18,446,639	$ 18,655,864	$ (209,225)	$ (209,225)
Uplands Park	$ 49,843	$ 85,425	$ (35,582)	$ (35,582)
Valley Park	$ 4,353,034	$ 5,983,933	$ (1,630,899)	$ (1,630,899)
Velda City	$ 571,643	$ 353,800	$ 217,843	
Velda Village Hills	$ 239,437	$ 212,088	$ 27,349	
Vinita Park	$ 3,021,017	$ 720,355	$ 2,300,662	
Warson Woods	$ 1,017,434	$ 805,790	$ 211,644	
Webster Groves	$ 13,925,684	$ 11,930,383	$ 1,995,301	
Wellston	$ 417,722	$ 433,253	$ (15,531)	$ (15,531)
Westwood	$ -	$ -	$ -	
Wilbur Park	$ 48,409	$ 28,172	$ 20,237	
Wildwood	$ 6,519,741	$ 2,745,138	$ 3,774,603	
Winchester	$ 311,076	$ 327,971	$ (16,895)	$ (16,895)
Woodson Terrace	$ 2,095,025	$ 1,543,826	$ 551,199	
Total	$ 525,750,693	$ 360,623,000	$ 165,127,693	$ (9,315,808)
			Total Net Revenue Over Expenditures for All Municipal Districts	Combined Net Revenue (Under) Expenditures for 23 Municipal Districts

***** There is an estimated $50 million in TIF revenue reflected in Municipality data that could be eligible for distribution by the Metro City to Municipal Districts, resulting in a projected total of $526 million in distributions in 2023. Due to TIF revenue, some Municipal Districts shown as making expenditures in excess of revenues, may nonetheless be receiving net positive revenues.

*** *** For the 23 municipal districts that incur Net Revenue (Under) Expenditures, the Metro City would distribute revenues generated within the boundaries of that municipal district from any source (including Sales Tax) as necessary to fund the provision of municipal services.

Municipality	Property Tax [1]	Sales Tax Distribution to Municipal Districts	Utility Gross Receipts	Charges for Service	Investment Income	Other	Total Distribution to Municipal Districts
Ballwin	$0	$4,372,489	$3,499,324	$3,364,837	$130,266	$1,504,186	$ 12,871,102
Bel-Nor	$90,532	$218,905	$161,670	$23,317	$504	$79,162	$ 574,090
Bel-Ridge	$108,733	$728,955	$77,633	$325	$397	$22,902	$ 938,945
Bella Villa	$0	$49,092	$48,380	$0	$2,174	$71,441	$ 171,087
Bellefontaine Neighbors	$1,122,736	$731,432	$1,312,950	$156,864	$12,382	$116,516	$ 3,452,880
Bellerive	$31,551	$35,360	$11,018	$15,131	$570	$29	$ 93,659
Berkeley	$2,950,376	$1,730,361	$2,542,785	$29,233	$26,054	$199,783	$ 7,478,592
Beverly Hills	$14,223	$41,222	$99,939	$101,114	$402	$25,302	$ 282,202
Black Jack	$372,877	$466,331	$366,755	$108,688	$4,291	$322,234	$ 1,641,176
Breckenridge Hills	$62,188	$127,586	$241,070	$22,302	$241	$63,097	$ 516,484
Brentwood	$6,435,903	$17,580,690	$1,747,625	$1,287,082	$29,064	$250,513	$ 27,330,877
Bridgeton	$791,073	$4,928,591	$2,898,960	$1,904,032	$13,735	$365,634	$ 10,902,025
Calverton Park	$50,355	$86,092	$99,364	$9,203	$1,178	$20,433	$ 266,625
Champ	$0	$0	$48,833	$0	$19	$0	$ 48,852
Charlack	$34,436	$90,471	$225,803	$4,520	$37	$14,648	$ 369,915
Chesterfield	$0	$17,121,856	$6,858,165	$2,304,720	$147,385	$485,485	$ 26,917,611
Clarkson Valley	$161,673	$0	$128,141	$0	$5,143	$2,218	$ 297,175
Clayton	$10,111,998	$3,299,481	$5,301,493	$4,166,480	$283,949	$4,398,521	$ 27,561,922
Cool Valley	$36,858	$61,000	$180,419	$0	$1,115	$768,335	$ 1,047,727
Country Club Hills	$125,297	$214,716	$135,422	$0	$0	$6,266	$ 481,701
Country Life Acres	$2,341	$0	$2,007	$42,270	$127	$90	$ 46,835
Crestwood	$2,364,824	$2,567,224	$1,450,011	$718,531	$55,016	$4,066,339	$ 11,221,945
Creve Coeur	$624,786	$2,622,503	$5,630,712	$93,113	$165,081	$300,025	$ 9,436,220
Crystal Lake Park	$137,905	$31,241	$36,206	$0	$823	$63	$ 206,238
Dellwood	$27,201	$552,436	$489,291	$114,296	$1,142	$75,144	$ 1,259,510
Des Peres	$0	$9,452,590	$1,119,378	$3,231,215	$75,123	$323,132	$ 14,201,438
Edmundson	$162,871	$1,124,180	$112,762	$0	$44,670	$180,341	$ 1,624,824
Ellisville	$427,224	$4,161,906	$1,903,601	$363,509	$86,156	$20,985	$ 6,963,381
Eureka	$936,645	$3,764,185	$1,194,933	$10,753	$86,839	$268,162	$ 6,261,517
Fenton	$0	$7,347,139	$1,428,682	$1,718,206	$111,843	$96,054	$ 10,701,924
Ferguson	$2,691,881	$4,199,714	$2,732,867	$705,905	$6,962	$21,629	$ 10,358,958
Flordell Hills	$89,884	$55,965	$37,505	$95	$0	$41,928	$ 225,377
Florissant	$0	$9,976,743	$6,628,809	$1,637,479	$103,741	$1,237,373	$ 19,584,145
Frontenac	$1,373,263	$2,719,644	$508,658	$550,343	$39,049	$145,810	$ 5,336,767
Glen Echo Park	$8,332	$0	$1,596	$0	$0	$0	$ 9,928
Glendale	$740,190	$1,094,508	$910,247	$0	17,496	$312,209	$ 3,074,650
Grantwood Village	$67,718	$0	$15,839	$0	$559	$140,693	$ 224,809
Green Park	$0	$561,363	$522,214	$109,207	$18,720	$63,166	$ 1,274,670
Greendale	$32,747	$42,760	$61,882	$57,680	$2,134	$10,892	$ 208,095
Hanley Hills	$92,849	$137,070	$59,012	$14,425	$500	$15,090	$ 318,946
Hazelwood	$8,883,951	$6,915,409	$3,066,977	$1,184,633	$49,272	$1,821,898	$ 21,922,140
Hillsdale	$92,163	$0	$46,455	$94,381	$1	$22,620	$ 255,620
Huntleigh	$99,254	$0	$7,875	$0	$89	$0	$ 107,218
Jennings	$838,110	$3,148,155	$1,696,983	$963,213	$28,247	$336,390	$ 7,011,098
Kinloch	$13,152	$25,195	$52,452	$41,591	$0	$251,160	$ 383,550
Kirkwood	$5,192,866	$5,094,400	$4,975,448	$2,934,253	$82,685	$1,008,992	$ 19,288,644
Ladue	$5,219,476	$1,984,186	$2,602,945	$473,877	$200,325	$369,198	$ 10,850,007
Lakeshire	$55,628	$95,212	$111,722	$0	$673	$43,581	$ 306,816
Manchester	$1,297,758	$10,204,061	$1,675,930	$449,655	$103,104	$1,247,431	$ 14,977,939
Maplewood	$3,400,477	$5,500,557	$1,885,093	$39,802	$13,719	$210,245	$ 11,049,893
Marlborough	$283,807	$81,665	$57,145	$0	$9,522	$0	$ 432,139
Maryland Heights	$0	$12,139,990	$6,053,189	$2,770,622	$11,792,448	$549,817	$ 33,306,066
Moline Acres	$237,666	$453,477	$197,477	$0	$355,007	$17,465	$ 1,261,092
Normandy	$116,153	$223,059	$717,206	$704,369	$520	$4,948	$ 1,766,255
Northwoods	$485,028	$499,134	$635,955	$0	$396	$86,304	$ 1,706,817
Norwood Court	$11,741	$62,566	$11,724	$0	$1,938	$3,775	$ 91,744
Oakland	$63,836	$136,732	$0	$0	$29	$16,423	$ 217,020
Olivette	$4,094,350	$1,363,521	$1,987,451	$560,938	$47,210	$1,481,946	$ 9,535,416
Overland	$175,645	$1,057,171	$2,456,013	$213,994	$4,717	$203,126	$ 4,110,666
Pacific	$623,717	$570,709	$1,289,196	$128,877	$5,431	$27,464	$ 2,645,394
Pagedale	$209,347	$329,066	$426,592	$144,505	$5,285	$29,374	$ 1,144,169
Pasadena Hills	$186,066	$190,643	$97,001	$0	$640	$122,737	$ 597,087
Pasadena Park	$15,285	$30,820	$11,288	$51,266	$2,286	$0	$ 110,945
Pine Lawn	$61,535	$0	$296,414	$7,356	$0	$70,751	$ 436,056
Richmond Heights	$3,503,158	$7,608,206	$1,670,376	$2,167,337	$75,687	$458,606	$ 15,483,370
Riverview	$49,498	$189,892	$42,281	$27,460	$384	$60,668	$ 370,183
Rock Hill	$1,762,344	$3,330,848	$810,965	$5,529	$8,337	$116,961	$ 6,034,984
Saint Ann	$914,453	$4,116,443	$1,494,734	$2,231,566	$358	$160,013	$ 8,917,567
Saint John	$793,364	$1,207,131	$63,939	$98,750	$0	$564,128	$ 2,727,312
Shrewsbury	$1,163,131	$2,954,244	$996,575	$914,446	$24,462	$1,330,004	$ 7,382,862
Sunset Hills	$273,951	$2,505,989	$1,798,277	$787,554	$1,631	$1,311,124	$ 6,678,526
Sycamore Hills	$38,497	$0	$14,176	$0	$124	$0	$ 52,797
Town and Country	$0	$3,776,568	$2,483,458	$384,413	$142,493	$408,217	$ 7,195,149
Twin Oaks	$25,993	$534,769	$8,343	$14,515	$7,652	$1,352	$ 592,624
University City	$5,005,997	$4,735,393	$6,117,081	$2,388,930	$20,516	$178,722	$ 18,446,639
Uplands Park	$10,367	$30,331	$2,815	$0	$397	$5,933	$ 49,843
Valley Park	$1,489,313	$1,927,100	$738,015	$41,497	$10,997	$146,112	$ 4,353,034
Velda City	$140,917	$98,651	$87,237	$127,014	$0	$117,824	$ 571,643
Velda Village Hills	$24,939	$70,701	$56,583	$766	$170	$86,278	$ 239,437
Vinita Park	$212,803	$262,304	$415,857	$1,850,945	$1,850	$277,258	$ 3,021,017
Warson Woods	$236,588	$344,242	$387,931	$0	$485	$48,188	$ 1,017,434
Webster Groves	$4,791,353	$2,739,492	$3,471,752	$2,386,886	$96,028	$440,173	$ 13,925,684
Wellston	$89,348	$2,622	$308,116	$2,755	$157	$14,724	$ 417,722
Westwood	$0	$0	$0	$0	$0	$0	$ -
Wilbur Park	$0	$31,699	$3,075	$0	$13,635	$0	$ 48,409
Wildwood	$205,908	$2,484,201	$3,188,758	$351,102	$234,817	$54,955	$ 6,519,741
Winchester	$44,767	$104,259	$148,902	$1,320	$5,546	$6,282	$ 311,076
Woodson Terrace	$236,088	$1,052,833	$369,313	$32,919	$6,606	$397,266	$ 2,095,025
Total	**$84,951,258**	**$192,509,447**	**$105,869,051**	**$47,443,911**	**$14,830,763**	**$30,146,263**	**$ 475,750,693**

Municipality	General Government	Fire	Municipal District Public Works & Capital Outlay	Parks & Rec	Debt Service	Non-Departmental	Total Municipal District Expenditures [2]
Ballwin	$2,781,680	$0	$0	$4,237,231	$2,285,385	$0	$9,304,296
Bel-Nor	$138,645	$0	$0	N/A	$99,472	$0	$238,117
Bel-Ridge	$501,224	$0	$0	$58,106	$5,756	$0	$565,086
Bella Villa	$82,774	$0	$0	$6,315	N/A	$1,080	$90,169
Bellefontaine Neighbors	$1,264,224	$0	$1,580,210	$648,959	$697,546	$0	$4,190,939
Bellerive	$111,935		$0			$1,437	$113,372
Berkeley	$1,976,000	$1,838,811	$1,206,189	$340,869	$1,104,755	$0	$6,466,624
Beverly Hills	$430,195	$0	$0		$1,956	$5,342	$437,493
Black Jack	$633,535	$0	$0		$327,483	$1,387	$962,405
Breckenridge Hills	$415,528	$0	$0	$9,853	$35,467	$930	$461,778
Brentwood	$3,517,871	$2,555,960	$1,597,776	$511,042	$5,564,061	$511,042	$14,257,752
Bridgeton	$4,160,897	$0	$14,422	$4,037,155	$2,940,329	$0	$11,152,803
Calverton Park	$280,360	$0	$0	$0	$0	$0	$280,360
Champ	$13,350	$0	$0	$0	$0	$0	$13,350
Charlack	$324,247	$0	$0	$0	$0	$0	$324,247
Chesterfield	$3,366,866	$0	$409,880	$5,577,553	$6,426,622	$0	$15,780,921
Clarkson Valley	$237,567	$0	$0	$0	$0	$124,259	$361,826
Clayton	$3,374,336	$5,702,063	$0	$2,257,630	$5,108,596	$1,592,228	$18,034,853
Cool Valley	$168,951	$0	$0	$0	$15,938	$0	$184,889
Country Club Hills	$227,019	$0	$0	$16,336	$0	$142,639	$385,994
Country Life Acres	$500	$41,931	$0	$0	$0	$9,728	$52,159
Crestwood	$1,393,067	$2,828,429	$321,788	$1,122,598	$0	$0	$5,665,882
Creve Coeur	$2,851,270	$0	$0	$0	$151,631	$1,399,051	$4,401,952
Crystal Lake Park	$82,040	$0	$0	$5,679	$0	$3,145	$90,864
Dellwood	$455,180	$0	$0	$321,249	$243,736	$44,590	$1,064,755
Des Peres	$1,544,833	$3,114,847	$0	$4,683,695	$1,335,543	$752,482	$11,431,400
Edmundson	$192,753	$0	$182,876	$149,475	$0	$11,717	$536,821
Ellisville	$1,845,738	$0	$1,785,192	$796,468	$2,633,580	$0	$7,060,978
Eureka	$1,058,937	$0	$438,880	$1,620,732	$1,904,969	$138,023	$5,161,540
Fenton	$1,375,069	$0	$433,581	$2,498,013	$0	$217,737	$4,524,400
Ferguson	$2,357,530	$2,423,632	$498,537	$1,329,732	$2,103,812	$560,799	$9,274,042
Flordell Hills	$118,174	$17,000	$0	$40,537	$0	$0	$175,711
Florissant	$5,499,329	$0	$627,683	$5,983,400	$1,806,524	$0	$13,916,936
Frontenac	$661,908	$2,398,512	$1,941,923	$0	$381,831	$79,075	$5,463,249
Glen Echo Park	$10,974	$0	$0	$0	$0	$13,237	$24,211
Glendale	$633,679	$1,346,448	$28,893	$0	$464,832	$0	$2,473,852
Grantwood Village	$70,024	$0	$0	$0	$0	$0	$70,024
Green Park	$363,109	$0	$0	$0	$79,196	$176,084	$618,389
Greendale	$147,294	$0	$0	$0	$29,528	$0	$176,822
Hanley Hills	$197,423	$0	$0	$43,204	$0	$6,653	$247,280
Hazelwood	$1,796,907	$9,425,751	$2,682,113	$2,682,113	$3,086,894	$1,274,438	$20,948,216
Hillsdale	$254,754	$0	$0	$0	$0	$6,006	$260,760
Huntleigh	$17,088	$0	$0	$0	$0	$401	$17,489
Jennings	$955,491	$0	$0	$301,500	$1,565,281	$1,626,328	$4,448,600
Kinloch	$0	$0	$0	$0	$0	$0	$0
Kirkwood	$4,359,967	$6,464,492	$1,192,155	$3,525,965	$1,865,828	$656,624	$18,065,031
Ladue	$961,272	$5,124,680	$215,862	Breakdown not provided	$473,157	$0	$6,774,971
Lakeshire	$169,863	$0	$0	$7,976	$0	$0	$177,839
Manchester	$1,636,239	$0	$3,816,639	$1,134,288	$6,854,981	$263,909	$13,706,056
Maplewood	$1,916,001	$2,667,225	$4,141,054	$574,095	$3,112,842	$0	$12,411,217
Marlborough	$115,839	$0	$0	$320	$0	$0	$116,159
Maryland Heights	$3,528,159	$0	$335,787	$4,510,614	$5,446,158	$210,557	$14,031,275
Moline Acres	$396,618	$0	$676,939		$436,726	$0	$1,510,283
Normandy	$1,003,411	$0	$578	$31,123	$35,955	$118,709	$1,189,776
Northwoods	$962,010	$0	$8,827	$112,672	$412,660	$696	$1,496,865
Norwood Court	$50,263	$0	$0	$0	$0	$0	$50,263
Oakland	$151,311	$0	$0	$0	$0	$0	$151,311
Olivette	$1,550,318	$181,607	$7,467,140	$876,998	$1,016,352	$55,904	$11,148,319
Overland	$1,477,073	$0	$299,314	$794,747	$0	$69,667	$2,640,801
Pacific	$710,835	$0	$29,319	$183,338	$482,019	$67,462	$1,472,973
Pagedale	$291,475	$0	$155,473	$2,741	$158,202	$100,938	$708,829
Pasadena Hills	$184,290	$0	$0	$0	$121,950	$0	$306,240
Pasadena Park	$50,135	$0	$0	$0	$0	$14,122	$64,257
Pine Lawn	$669,274	$0	$3,021	$4,389	$0	$0	$676,684
Richmond Heights	$4,531,200	$2,893,494	$421,396	$3,664,472	$5,921,908	$0	$17,432,470
Riverview	$260,244	$0	$0	$0	$0	$0	$260,244
Rock Hill	$867,205	$972,092	$0	$210,662	$2,288,559	$20,422	$4,358,940
Saint Ann	$1,875,958	$0	$890,128	$1,520,475	$160,146	$892,586	$5,339,293
Saint John	$1,552,165	$0	$31		$910,497	$0	$2,462,693
Shrewsbury	$945,903	$1,937,347	$0	$881,505	$2,327,490	0	$6,092,245
Sunset Hills	$600,838	$0	$340,944	$1,844,067	$253,121	$1,076,190	$4,115,160
Sycamore Hills	$30,954	$0	$0	$0	$0	$998	$31,952
Town and Country	$1,682,643	$3,817,874	$1,328,742	$618,983	$0	$0	$7,448,242
Twin Oaks	$426,145	$0	$143,716	$155,694	$71,393	$46,060	$843,008
University City	$7,868,747	$3,884,123	$880,807	$3,403,572	$943,849	$1,674,766	$18,655,864
Uplands Park	$82,153	$0	$0	$775	$0	$2,498	$85,425
Valley Park	$924,436	$0	$0	$312,630	$1,646,621	$3,100,246	$5,983,933
Velda City	$336,643	$0	$0	$6,511	$0	$10,646	$353,800
Velda Village Hills	$212,088	$0	$0	N/A	N/A	$0	$212,088
Vinita Park	$500,887	$0	$0	$57,050	$162,418	$0	$720,355
Warson Woods	$236,144	$236,930	$127,933	$87,673	$117,110	$0	$805,790
Webster Groves	$2,748,387	$4,313,246	$0	$3,038,926	$1,829,824	$0	$11,930,383
Wellston	$433,253	$0	$0	$0	$0	$0	$433,253
Westwood	Breakdown not provided.	$0	$0	Breakdown not provided.	Breakdown not provided.	$0	$0
Wilbur Park	$28,172	$0	$0	$0	$0	$0	$28,172
Wildwood	$1,851,249	$0	$0	$879,282	$14,607	$0	$2,745,138
Winchester	$327,971	$0	$0	$0	$0	$0	$327,971
Woodson Terrace	$1,030,892	$0	$0	$283,303	$229,631	$0	$1,543,826
	$97,428,904	**$64,186,494**	**$36,225,748**	**$68,004,290**	**$77,694,725**	**$17,082,837**	**$360,622,999**

[1] Reflects 2% annual growth since 2018

[2] First-Year Post-Reorganization